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PART I—Section 1

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA NOTIFICATION

New Delhi—1, the 14th September 1955

No. 10-CA(1)/54.—In pursuance of sub-Section (3) of Section 19 of the Chartered Accountants Act, 1949, the list of Members of the Institute of Chartered Accountants of India as on the 1st day of April 1955, is hereby published for general information.

Explanatory Notes

There are two classes of members, viz., Fellows and Associates. They are entitled to use the letters "F.C.A." and "A.C.A." respectively after their names.

'F' after a member's name denotes that he is a Fellow and 'A' after a member's name denotes that he is an Associate. The date in brackets after 'F' indicates the date of admission to fellowship and the date in brackets after 'A' indicates the date of enrolment as Associate. The number in brackets at the end of an entry indicates Membership Number.

A dagger(†) before a member's name indicates that the member is not in practice.

A double-dagger (‡) before a member's name indicates that he has been enrolled under the proviso to clause (v) of sub-Section (1) of Section 4 of the Act. The names of such members have been included in the topographical section only with a view to give a complete list of members. Such members will, however, be governed by the conditions laid down by the Resolution of the Council under the aforesaid clause.

The names of firms of Chartered Accountants are given in italics. The names of the partners of a firm are shown in brackets after its name.

Members who are employed by a firm of Chartered Accountants are described as 'with' that firm.

Members who are employed by a concern other than a firm of Chartered Accountants are described as 'C/o' that concern.

The first part of the list has been arranged alphabetically and the second part of the list has been arranged topographically according to Regions. The names in each region have also been arranged alphabetically.

ALPHABETICAL LIST OF MEMBERS AND FIRMS

Abdul Mannan, S., G.D.A., A. (1-7-49), F. (16-8-49), Churiwalan, Gali Jute Wallee, Delhi. (377)

Abhyankar (B. C.) & Co., (B. C. Abhyankar), 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort, Bombay. (171)

Abhyankar, Bhalchandra Chintaman, G.D.A. A. (1-7-49), F. (16-8-49). **B. C. Abhyankar & Co.**, 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort, Bombay. (171)

- Abhyankar**, Govind Shridhar, B.A., LL.B., G.D.A., A. (25-12-49), F. (23-3-50), Medows House, Medows Street Fort, Bombay. (1642)
- Abhyankar**, Vasudeo Dattatraya, B.A., B.Com., A. (16-11-51), Plot No. 119, Hindu Colony 5th Lane, Dadar, Bombay. (2108)
- Abideen**, I. Zainul, B.A., A. (21-3-50), **A. M. Ubaldulla & Co.**, 5 Marakayya Labbai Street, Harbour Dv., Madras—I. (1665)
- Abraham**, Mallekal Chacko, B.Com., A. (23-4-53), Market Road, N. Parur. (2482)
- Acharya**, Gajendra Prasad, B.Sc., G.D.A., A. (1-7-49), F. (12-3-50), 121, Chitta Ranjan Avenue, Calcutta—7. (837)
- †**Acharya**, Senapuri Pandurang, M.Com., A.S.A.A., A. (4-12-52), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, Calcutta—I. (2337)
- Adagra**, D. R., B.Sc., A. (21-9-49), 31, Malcolm Baug, Bombay. (1599)
- Atamji P. Peerbhoy & Co.**, (A. P. Peerbhoy), Dada Manzil, 67-69, Mohomedali Road, Bombay—3.
- Adarbad**, Rustam Navroaz, G.D.A., A. (1-7-49), F. (29-3-51), Grand Hotel Buildings, 1st Floor, Mirzapur Road, Lal Darwaja, Ahmedabad. (73)
- Adenwalla (N. D.) & Co.**, (N. D. Adenwalla), 418, Chotalal Bhuwan, Kalba Devi Road, Bombay.
- Adenwalla**, Nariman Dadabhoy, G.D.A., A. (1-7-49), F. (16-8-49), **N. D. Adenwalla & Co.**, 418, Chotalal Bhuwan, Kalba Devi Road, Bombay. (198)
- Adhya**, Pulinbhilhari, B.Com., A. (23-9-52), **P. Auddy & Co.**, 11, Old Post Office Street, Calcutta—I. (2290)
- Adimoorthi**, Dhupagunta S., B.A., A. (1-7-49), 20, Valavikkara Lane, West Chitral Street, Madhurai. (1437)
- Advan**, Govind Pritamdas, B.Com., (Lond.), A.C.A. (Eng. & Wales), A. (7-11-50), "Oceana", 214, Marine Drive, Bombay. (1886)
- †**Advant**, Anant Gangadhar, B.Com., A. (1-7-49), 'Shantaprasad', Plot No. 67, 1st Lane, Hindu Colony, Dadar, Bombay—14. (857)
- Agarwal**, Bhanwar Lal, B.Com., A. (17-3-55), **B. L. Agarwal & Co.**, Kisturchand Hazarimal, Bhupalganj, Bhilwara (Rajasthan). (3125)
- Agarwal (B.L.) & Co.**, (B. L. Agarwal) Kisturchand Hazarimal, Bhupalganj, Bhilwara (Rajasthan).
- Agarwal (C.M.) & Co.**, (C. M. Agarwal), C/o The Dunbar Cotton Mills Ltd. Premises, Shamnagar, P.O. Garulia, Dist. 24 Parganas.
- Agarwal**, Chand Mal, A. (17-4-52), Secretary, The Dunbar Cotton Mills Ltd., Shamnagar, P.O. Garulia, Dist 24 Parganas. (2197)
- Agarwal**, Kailashi Lal B.Com., LL.B., A. (25-8-49), **Kallash & Co.**, Kokila Market, Klnari Bazar, Agra. (1582)
- Agarwal (M. N.) & Co.**, (M. N. Agarwal), Jalgaon.
- Agarwal**, Mannalal Narsulal, B.Com., A. (5-2-54), **M. N. Agarwal & Co.**, Jalgaon. (2791)
- Agarwal**, Narainlal, B.A., G.D.A., A. (1-7-49), **Narainlal Agarwal & Co.**, 58-60, Vithalwadi, Kalba Devi Road, Bombay. (376)
- Agarwal**, Pitam Chand, B. Com., A. (1-7-49), C/o Kamal & Co., (Jaipur) Ltd., Post Box No. 1301, Kashmere Gate, Delhi. (1017)
- †**Agarwal** Sardari Lall, M.A. (Econ.), B. Com., A. (23-1-50), C/o S. Prakash Chopra, Esqr., F. Block, Connaught Place, Radial Road No. 7, New Delhi. (1649)
- Agarwala (D. P.) & Co.**, (D. P. Agarwala), 1128/3, Bhairon Bazar, Belanganj, Agra.
- Agarwala**, Dwarka Prasad, B.Com., LL.B., A. (6-2-51), **D. P. Agarwala & Co.**, 1128/3, Bhairon Bazar, Belanganj, Agra. (1946)
- Agashivala**, Jasvantlal Vurjivandas, A. (1-7-49), F. (11-12-50), **Dalal Desai & Kumana**, Mherwan Building, Sir Phirozeshah Metha Road, Fort, Bombay. (992)
- Aggarwal (P. C.) & Co.**, (P. C. Aggarwal), 3759, Chawri Bazar, Delhi.
- Aggarwal**, Puran Chand, B.A. (Com.), A. (8-3-52), **P. C. Aggarwal & Co.**, 3759, Chawri Bazar, Delhi. (2175)

- Aggarwal (S. D.) & Co.**, (P. C. Aggarwal), 179, Bank Road, Ambala Cantt.
 †Aggarwal, Sukh Dev, B.A. (Com.), A. (21-4-50), Income-tax officer, Tulsidas Street, 4-B, Daryaganj, Delhi. (1702)
- Aggrawal, Chandra Shanker**, B.Com., A. (11-10-54), **Maheswari Aggrawal & Co.**, Mahabir Bazar, Cloth Market, Delhi—6. (2983)
- Agrawal & Co.**, (G. S. Agrawal), Radha Bhuvan, Pilikothi, Bajaria Motilal, Bareilly.
- Agrawal, Gauri Shankar**, B.Com., LL.B., A. (20-8-52), **Agrawal & Co.**, Radha Bhuvan, (Pilikothi), Bajaria Motilal, Bareilly. (2249)
- Agrawal Gobind Prasad**, B.Com., A. (17-3-54), **G. P. Agrawal & Co.**, 8/2, Hastings Street, Calcutta. (2810)
- Agrawal (G. P.) & Co.**, (G. P. Agrawal), 8/2, Hastings Street, Calcutta.
- Agrawal (M.) & Co.**, (M. M. Agrawal), 74, Zero Road, Allahabad—3.
- Agrawal, Madan Mohan**, B.Com., A. (4-9-52), **M. Agrawal & Co.**, 74, Zero Road, Allahabad—3. (2272)
- Agrawal (P. D.) & Co.**, (P. D. Agrawal), 39-42, Meston Road, Kanpur.
- Agrawal, Prabhu Dayal**, B.Com., LL.B., A. (30-5-50), **P. D. Agrawal & Co.**, 39-24, Meston Road, Kanpur. (1750)
- Agrawala (K. B. L.) & Co.**, (K. B. L. Agrawala), 70, Kanhaiya Buildings, Raja-ki-Mandi, Agra.
- Agrawala, Kunj Behari Lal**, B.Com., LL.B., A. (1-7-49), F. (24-4-53), **K. B. L. Agrawala & Co.**, 70, Kanhaiya Buildings, Raja-ki-Mandi, Agra. (1190)
- Agrwala, Raja Ram**, B.Com., A. (23-5-51), 34, Mahadeo Road, New Delhi. (2001)
- Ahluwalia, Pramod Kumar**, B.A. (Com.), LL.B., A. (8-9-53), 7, Original Road, Karol Bagh, New Delhi—5. (2654)
- Ahmed B. Khan & Co.**, (A. P. Peerbhoy), 67-69, Dada Manzil, Mahomedali Road, Bombay—3.
- Ahmed N. Lilani & Co.**, (Ahmed N. Lilani), Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mohamedali Road, Bombay—3.
- †**Ahmed, Syed Muslehuddin**, B.A., A.S. A.A., A. (13-1-54), Accounts Officer, Singareni Collieries Co. Ltd., Meher Manzil, Red Hills, Hyderabad-Dn. (2765)
- †**Ahuja, Gurdial Singh**, B.A. (Hons.), A. (13-3-53), Superintendent, Commercial Audit Wing, Office of the Accountant General, Madhya Bharat, Residency Building, Gwalior. (2438)
- Ahuja (H. S.) & Co.**, (Harbans Singh), 61-H. Gobind Mansion, Connaught Circus, New Delhi.
- Ahuja, Harbans Singh**, B.Com., A. (1-7-49), F. (9-5-52), **H. S. Ahuja & Co.**, 61-H, Gobind Mansion, Connaught Circus, New Delhi. (1067)
- Ahuja, Karam Narain**, A. (28-12-50), House No. 5565, Street No. 75, Regarpura, Karol Bagh, Delhi. (1928)
- Ahuja, Ved Pal**, B.A. A. (17-1-53), 87, Barron Road, New Delhi. (2362)
- Allawadl (R. D.) & Co.**, (Ram Das Allawadi), Bombay Mutual Annexe, 17, Gunbow Street, Hornby Road, Fort, Bombay—1.
- Allawadi, Ram Das**, G.D.A., A. (1-7-49), F. (16-8-49), **R. D. Allawadi & Co.**, Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort, Bombay—1. (146)
- Aiyar & Co.**, (P. S. N. Aiyar, K. S. Vaidyanathan, S. Rengan and D. Ramaswamy), 3rd Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension, New Delhi—1.
- Aiyar & Co.**, (P. S. N. Aiyar and T. S. Rajagopalan), 183, Mount Road, Madras—2.
- Aiyar & Co.**, (T. S. Rajagopalan, P. S. N. Aiyar and D. Srinivasan) "Sakthinillayan", 1st Floor, Sekkali Road, Near Kallukkattti, Karalkudi.
- Aiyar Arjun K. S.**, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. S. Aiyar & Co.**, 49, Apollo Street, Fort, Bombay—1. (79)
- Aiyar, B. P. Jayarama**, G.D.A., A. (1-7-49), F. (18-7-50), 6, Radha Krishnan Street, Thyagaraya Nagar, Madras. (495)

- †Aiyar Gangadharaiyar Venkatachala, G.D.A., A. (1-7-49), 24-A, Ishwar Ganguly Street, Kalighat, Calcutta—26. (399)
- Aiyar (K. S.) & Co., (Arjun K. S. Aiyar, and S. A. Aiyar), East & West Building, 49, Apollo Street, Fort, Bombay—1.
- Aiyar (N. S.) & Co., (S. Narasimhan), 8, Co-operative House, Telang Road, Matunga, Bombay—19.
- Aiyar (P. N. S.) & Co., (P. N. S. Aiyar), Krishna Bhavan, Sandhurst Bridge, Girgaum, Bombay—4.
- Aiyar, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P. N. S. Aiyar & Co., "Krishna Bhawan", Sandhurst Bridge, Girgaum, Bombay—4. (61)
- Aiyar (R. V.) & Co., (R. V. Aiyar), 8/2, Hastings Street, 2nd Floor, Rooms Nos. 5 & 6, Calcutta.
- Aiyar, Ramakrishna Venkatarama, B.A., G.D.A., A. (1-7-49), F. (16-8-49), R. V. Aiyar & Co., 8/2 Hastings Street, 2nd Floor, Rooms Nos. 5 & 6, Calcutta. (566)
- Aiyar, S. Vaidyanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), S. Vaidynath Aiyar & Co., 4, Kashmere Gate, Delhi. (93)
- Aiyar, Shankar Arjun, B.A., (Hons.), F.S.A.A. A. (1-7-49), F. (23-10-54), K. S. Aiyar & Co., 49, Apollo Street, Fort, Bombay. (1268)
- Aiyar (V. S.) & Co., (S. Parasuraman), No. 363, Esplanade, Madras—1.
- †Aiyar, Venkataraman S., B.A. (Com.), A. (15-12-49), Flat No. 2, 1st Floor, Ready-money Mansion, Worli Naka, Bombay—18. (1631)
- Aiyer, K. Venkatchalam, B.A., A. (24-1-51), K. Venkatchalam Aiyer & Co., Sri Niketan, Chettikulangara, Trivandrum. (1942)
- Aiyer, V. Narayana, B.A., A. (11-7-50), Narayana Aiyer & Co., 3rd Floor, New Citizen Bank House, Phalton Road, Bombay—1. (1794)
- Ajmera, Bhanwar Lal, B.Com., A. (16-12-54), Devadiji Ka Mandir, Johari Bazar, Jalpur. (3049)
- Alai, Ganesh Narayan, B.Com., A. (1-4-52), 130, Hindu Colony, Dadar, Bombay—14. (2177)
- Allbless (R. B.) & Co., (R. B. Allbless), 14, Western India House, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- Allbless, Rustomji Bejonji, G.D.A., A. (1-7-49), F. (16-8-49), R. B. Allbless & Co., 14, Western India House, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (218)
- Almeida, Pius Michael, A. (1-7-49), F. (8-7-51), Chhotalal H. Shah & Co., Bharucha Buildings, 1st Floor, Princess Street, Bombay. (1055)
- Alpaivalla, Kaiki Rustom, B.Com., (Bom.) B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (7-5-51), 179, Lamington Cross Road, Bombay—7. (1995)
- Alse, Airody Manjunatha, B.A., A. (15-4-54), 2, Murray's Gate Road, Alwarpat, Madras—18. (2843)
- Alur, B. N., G.D.A., A. (25-12-49), F. (23-3-50), Malmaddi, Dharwar. (1643)
- Ambalal Thakkar & Co., (A. S. Thakkar), East & West Building, 49, Apollo Street, Fort, Bombay.
- Ambekar (W. G.) & Co., (W. G. Ambekar), Ayachit Road, Mahal, Nagpur City.
- Ambekar, Waman Ganesh, M.A., B.Com., A. (1-7-49), W. G. Ambekar & Co., Ayachit Road, Mahal, Nagpur City. (1129)
- Amin, Apaji Bavaji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Apaji Amin & Co., 3120/2, Gandhi Road, Near Ratan Pole, Ahmedabad. (127)
- Amin, Chandrakant Raojibhai, A. (6-2-53), Apaji Amin & Co., 255, Raopura Road, Near Tower, Baroda. (2393)
- Amin, Jashbhai Bavajibhai, G.D.A., A. (1-7-49), F. (16-8-49), Apaji Amin & Co., 14, Hamam Street, Fort, Bombay. (222)
- Amin, Praful Chunibhai, B.Com., A. (11-9-54), 31, B. Road, Churchgate Reclamation, Bombay—1. (2953)
- Amin, Yogendra Chunibhai, A. (16-12-49), F. (18-1-55), Dalal & Shah, No. 49-55, Apollo Street, Fort, Bombay. (1634)
- †Amirthalingam, Nagar Sundaresa, G.D.A., A. (1-7-49), F. (16-8-49), "Noble Ville", Station Road, Pallavaram, Near Madras. (694)
- Amritlal H. Jain & Co., (A. H. Jain), Manak Mansion, Chotta Sarafa, Ujjain.

- Anandam (M.) & Co.**, (M. Anandan), 6549, Kingsway, Secunderabad (Dn.), also at Mukranjahi Road, Warangal.
- Anandam, Mamidipudi**, B.A., A. (1-7-49), F. (1-12-50), **M. Anandam & Co.**, 6549, Kingsway, Secunderabad (Dn.). (858)
- †**Anand Gopal**, B.A., (Com.) (Hons.), A. (28-11-50), Accounts Officer, D.S.E. Board, 2821, Chailpuri Street, Kinari Bazar, Delhi. (1909)
- †**Anantha Acharya**, Giyyarpuram Nadathur, B.Sc., A. (20-7-53), No. 4, Ramaswami Street, Thyagarayanagar, Madras—17. (2561)
- Ananthakrishnan, S.**, I.A., A. (1-7-49), F. (5-8-50), **S. A. Krishna & Co.**, Aotta-walla Building, 11, Elphinstone Circle, Fort, Bombay. (803)
- Anantham & Co.**, (S. A. P. Swamy), C/o **R. V. Aiyar & Co.**, 8/2 Hastings Street, Calcutta—1.
- Ananthanarayana, V.**, G.D.A., A. (3-9-51), No. 22, Diwan Rama Iyengar Road, Vepery, Madras—7. (2072)
- Ananthanarayanan, Nurani Naganathan**, A. (1-7-49), F. (12-3-50), 32, Alarmelumangapuram, Mylapore, Madras. (641)
- Ananthapadmanabharao, H. N.**, A. (22-6-51), 1983, Kothwal Ramiah Street, Shivarampet, Mysore. (2028)
- †**Anantharaman, R.**, B.A., G.D.A., A. (1-7-49), F. (11-11-49), Chief Accountant, The Indian Telephone Industries Ltd., Duravani Nagar P.O., Bangalore. (489)
- Anantha Rao, Sakharepatam**, G.D.A., A. (1-7-49), F. (27-10-53), Rukmini Building, Chickpet, Bangalore—2. (846)
- Anderson, John, C.A. (Scot)**, A. (1-7-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay. (1391)
- Andley (H. D.) & Co.**, (H. D. Andley), Vishnu Lodge, 4458, Egerton Road, Delhi—6.
- Andley, Har Dayal**, B.A. (Com.) (Hons.), A. (14-2-53), **H. D. Andley & Co.**, Vishnu Lodge, 4458, Egerton Road, Delhi—6. (2413)
- Annadhanam, K.**, G.D.A., A. (1-7-49), F. (30-3-50), **Khanna & Annadhanam**, Tirath Ram Building, B 6 & 7, Block III, Delhi Ajmeri Gate Scheme, New Delhi—1. (757)
- Anoop Lal**, G.D.A., A. (1-7-49), F. (16-8-49), 1043, Lajpatrai Market, Delhi. (126)
- Antani, Kantilal Umedlal**, B.Com., A.I.C.W.A., A. (22-1-54), C/o Voltas Ltd., Graham Road, Ballard Estate, Bombay—1. (2780)
- †**Anthayya, Mynam**, B.Com., A. (31-8-54), Inspector of Central Excise, Post Kurupam, Distt. Srikakulam. (2932)
- Apaji Amin & Co.**, (A. B. Amin, J. B. Amin, K. V. Patel and C. R. Amin), 3120/2, Gandhi Road, Near Ratan Pole, Ahmedabad, also at 14, Hamam Street, Fort Bombay and 255, Raopura Road, Near Tower, Baroda.
- Apparao, Duriseti Narasimha**, B.Com., A. (1-9-53), "Shangrila", P.O. Maharanipeta, Distt. Visakhapatnam. (2636)
- Apte, Gopal Dattatraya**, B.A., G.D.A., A. (1-7-49), F. (16-8-49), New Kitab Building, Laxmi Road, Poona—2. (253)
- Aralimatti (C. A.) & Co.**, (C. A. Aralimatti), 1564, Marutigalli, Belgaum.
- Aralimatti, Chandrashekhar Allayya**, B.A., A. (1-4-53), **C. A. Aralimatti & Co.**, 1564, Marutigalli, Belgaum. (2457)
- †**Aras, Digamber Yeshwant**, A. (1-7-49), F. (8-12-52), C-7, Model House, Proctor Road, Girgaum, Bombay—4. (698)
- Aras, Shishir Govind**, B.Com., A. (27-4-53), 3, Dharm Nivas, Tardeo Road, Grant Road, Bombay—7. (2489)
- Argade & Bhagwat**, (Sham Ganesh Argade), Crescent Chambers, Tamarind Lane, Fort, Bombay.
- Argade, Sham Ganesh**, A. (1-7-49), F. (1-4-54), **Argade Shyam & Co.**, Crescent Chambers, Tamarind Lane, Fort, Bombay. (1412)
- Argade Shyam & Co.**, (S. G. Argade), Crescent Chambers, Tamarind Lane, Fort, Bombay.
- Arjunan, K. A.**, B.Com., A. (22-3-52), No. 21, "Nandanam", Teynampet Madras—18. (2181)

- Arora, Gian Dev, A. (1-7-49), F. (5-6-53), With S. P. Chopra & Co., F. Block Connaught Place, New Delhi. (1230)
- Arora, Tilak Raj, B.A. (Com.), (Hons.), A. (17-1-58), 42, Jaina Building, Roshanara Road, Sabzi Mandi, Delhi—6. (2360)
- †Arratoon, Alfred Ernest, A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range, Calcutta. (1032)
- Arunajatai, Panchapakesa, G.D.A., A. (1-7-49), F. (21-5-51), Room No. 9-A, (upstairs), No. 22, Boardway, Madras—1. (184)
- Arvindprasad M. Dwivedi & Co., (A. M. Dwivedi), Ghee Kanta Road, Near Pititarabamba, Bhagat Niwas, 3rd Floor, Ahmedabad.
- Ashar, Girdharlal Popat, G.D.A., A. (1-7-49), Walji Shamji Building, Block No. 1, Chandavarkar Lane, Borivali, Bombay. (594)
- Ashton, John, A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras—1. (614)
- †Asli, Pestonji Kuverji, B.Com., G.D.A., A. (1-7-49), Flat No. 9, Gool Mahal, Sleater Road, P.O. Grant Road, Bombay—7. (627)
- Auddy (P.) & Co., (P. Adhya), 11, Old Post Office Street, Calcutta—1.
- Augra (Framroze S.) & Co.**, (F. S. Augra), Esplanade Mansions, Esplanade Road, Fort, Bombay.
- Augra, Framroze Sorabji, A. (1-7-49), F. (16-8-49), A. S. Madon & Co., Esplanade Mansions, Esplanade Road, Fort, Bombay. (39)
- †Avadhanlu, Kuppa Rama Krishna, B.Com., A. (4-9-54), with A. S. Krishnan & Co., Liberty Talkies Building, Nanded (Hyderabad-Dn.). (2946)
- †Avasia, Hom Framji, G.D.A., A. (1-7-49), Tardeo Terrace, Tardeo Road, Bombay—7. (450)
- Ayyangar, R. Rajagopala, B.A., A. (18-5-50), 5/23, Edward Elliots Road, Mylapore, Madras—4. (1734)
- Ayyar, A. Ramaswamy, B.A., G.D.A., A. (1-7-49), 16-A, Deshapriya Park West, Uma Pharmacy Buildings, Kalighat P.O., Calcutta—26. (479)
- †Ayyar, A. S. Krishna, B.Com., A. (4-9-52), XI/34, Chittoor Road, Opp. Government Ayurvedic Hospital, Ernakulam. (2273)
- Ayyar, H. Nambi, B.Sc., A. (20-9-51), 3/382, Lalji Nathu Buildings, Telang Cross Road, II, Matunga, Bombay—19. (2080)
- †Ayyar, K. Bhagavatheeswara, B.Sc., A. (23-9-52), with Suri & Co., Main Road, Trivandrum. (2287)
- Ayyar, Krishna Ramalinga, B.A., A. (24-8-49), F. (13-10-54), Menon & Ayyar, Varappan's Building, Broadway, Ernakulam. (1581)
- †Ayyar, K. Sama, A. (11-10-52), Income-tax officer, Padma Nivas, 31, Ranganathan Street, Madras—17. (2310)
- Ayyar, M. R. Balasubrahmanya, A. (1-7-49), 12, Vallalar Sannadhi Street, Mayuram. (1563)
- †Ayyar, P. R. Neelakanta, B.Sc., A. (1-7-49), D-6/3, Canal Road, Calcutta—22. (1074)
- †Ayyar, Ramaswamy Ayyar Narayana, B.A., LL.B., G.D.A., A. (5-2-55), Appellate Assistant Commissioner of Income-Tax, Coimbatore. (3092)
- Ayyar, S. Srikrishna, B.Sc., A. (7-10-49), No. 6 Scindia House, New Delhi. (1612)
- Ayyengar, Kuppuswami Ramakrishna, G.D.A., A. (1-7-49), F. (28-1-50), 9/92, Ratnasabapathi Mudaliar Road, R.S. Puram P.O., Coimbatore. (475)
- Babubhai A. Parikh & Co., (B. A. Parikh) Dahanukar Bldg., 4th Floor, 480, Kalbadevi Road, Bombay—2.
- Babur, Ghanshyamdas Harkishandas, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Bombay Mutual Annexe, 3rd Floor, Gunbow Street, Fort, Bombay—1. (333)
- †Bafna, Shanti Chandra, B.Com., A. (26-11-49), 71, Jawaharnagar, Goregaon, Bombay. (1623)
- Bagadthe, Vasant Pandurang, A. (1-7-49), F. (5-5-54), Chhotalal H. Shah & Co., Bharucha Buildings, 1st Floor, Princes Street, Bombay—2. (1430)
- Bagai & Co., (S. R. Bagai), 1934, Burn Bastion Road, Delhi.

- Bagai, Sita Ram, B.A.(Com.), A. (1-7-49), F. (1-4-53), **Bagai & Co.**, 1934, Burn Bastion Road, Delhi. (1198)
- Bagaria, Lakshman Prasad, B.Com., A. (18-8-51), 1-B, Old Post Office Street, Calcutta. (2052)
- Bagchi, Hironmoy, B.Sc., A. (1-7-49), F. (16-8-49), **Roy & Bagchi**, 8/2, Hastings Street, Calcutta. (804)
- Bagree & Co.**, (N. D. Bagree), 8, Lyons Range, Calcutta—1.
- Bagree, Narayan Dass, B.Com., A. (1-8-53), **Bagree & Co.**, 8, Lyons Range, Calcutta—1. (2582)
- Bagri, Gopal Das, B.Com., A. (31-8-54), **Loya Bagri & Co.**, Itwari Chowk, Nagpur—2. (2938)
- Bagrodia & Co.**, (V. Bagrodia), 33, Netaji Subhas Road, Calcutta.
- Bagrodia, Vishwanath, B.Com., LL.B., A. (21-3-50), **Bagrodia & Co.**, 33, Netaji Subhas Road, Calcutta. (1673)
- †Bahl, Avtar Krishan, B.Sc., A. (11-1-54), C/o The National Bank of India Ltd., 24-26, Bishops Gate, London. E.C. 2. (2763)
- Bahl, Hans Raj, G.D.A., A. (1-7-49), F. (18-6-52), **H. R. Bahl & Co.**, Mirza Ismail Road, Jaipur. (1138)
- Bahl (H. R.) & Co.**, (Hans Raj Bahl), Mirza Ismail Road, Jaipur.
- Bahl (R. N.) & Co.**, (R. N. Bahl) 4985, Rui Mandi, Sadar Bazar, Delhi.
- Bahl, Ram Narain, B.Com., LL.B., A. (9-9-52), **R. N. Bahl & Co.**, 4985, Rui Mandi, Sadar Bazar, Delhi. (2277)
- †Bahri, Dev Raj, G.D.A., A. (1-7-49), F. (16-8-49), C/o **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (242)
- Bahri (P. N.) & Co.**, (P. N. Bahri) 15, Rajpur Road, Dehra Dun.
- Bahri, Parma Nand, G.D.A., A. (1-7-49), F. (16-8-49), **P. N. Bahri & Co.**, 15, Rajpur Road, Dehra Dun. (256)
- Bajan, Nariman Burjorji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Damania, Pandey & Bajan**, 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay. (86)
- †Bajan, Sorab Burjorji, B.Com., G.D.A., A. (1-7-49), C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel, Bombay. (516)
- Bakthavatsalu Naidu (B.)**, (B. B. Naidu), 37, Godown Street, Madras—1.
- Bal, Gajanan Ramchandra, A. (1-7-49), F. (9-6-53), **Bal & Patankar**, 48, Budhwar Peth, Poona—2. (1207)
- Bal & Patankar**, (G. R. Bal and M. K. Patankar), 48, Budhwar Peth, Poona—2, also at 50-56, Customs House Road, Nagree Building, 1st Floor, Fort, Bombay.
- Balagangadharan, Ramadas, A. (1-7-49), F. (13-1-51), No. 2, Norton First Lane, Mundavell P.O., Madras. (867)
- Balaiah, Kakaria Chinna, B.Com., A. (14-10-53), with **Brahmayya & Co.**, Thungabhadra Road, Adoni. (2685)
- Balakrishnan, G., B.A., A. (25-2-53), 41, Locamanya Street, R. S. Puram, Coimbatore. (2425)
- Balaramaiah, Chitrala, B.Com., A. (1-4-53), S. A. S. Apprentice, S.A.S., Training School, 1/60, Sir Theagaraya Road, T. Nagar, Madras—17. (2454)
- Balasubrahmanyam, Krishnaswamy, B.Com., A. (10-8-51), Manager & Actuary, **The Bombay Life Assurance Co., Ltd.**, Bombay. (2046)
- †Balasubrahmanyam, K. M. B.A., A. (11-2-52), Actuarial Assistant, Department of Insurance, Simla—4. (2135)
- Balasubramanian (A.)**, (A. Balasubramanian), No. 86, South Car Street Chidambaram, also at No. 2, Seshapuram, Tennoore, Trichy.
- Balasubramanian, A., A. (1-7-49), F. (17-11-53), 86, South Car Street, Chidambaram, S. Arcot Dt. (1080)
- Balasubramanian, G., A. (1-7-49), F. (16-8-49), Kalyanapuram, Tennur, Tiruchirappalli. (541)
- †Balasubramanian, Panchapagesa, B.A., B.Com., A. (11-10-54), with **Suri & Co.**, 10/34, Jail Road, Coimbatore. (2981)

- Balasubramanian, Rajagopala, B.A., A. (13-11-50), 23, Venkatarama Naidu Street, Perambur, Madras—11. (1896)
- †Balasubramanian, Srinivasa, B.A., A. (28-4-53), C/o **S. Valdyanath Aiyar & Co.**, 4, Kashmere Gate, Delhi. (2496)
- †Balasubramanyan, V., B.A., A. (1-7-49), 114, Andar Street, Teppakulam, Tiruchirapalli. (674)
- Balsara, Burjor Shapurji, B.Com., A. (18-11-53), "Homelands", Carter Road, Bandra, Bombay—20. (2734)
- Balsari, Bakul Umedram, B.Com., A. (1-7-49), C/o Lever Brothers (India) Ltd., P.B. No. 409, Bombay. (1422)
- †Balsekar, Vivek Sadashive, B.Com., A. (17-8-53), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (2810)
- Balubhai P. Bhatt & Co.**, (B. P. Bhatt), Shri Krishna Nivas, 1st Floor, New Silk Market, Kalbadevi, Bombay—2.
- †Bam, Pesi N., A. (1-7-49), F. (28-8-52), Internal Auditor, Scindia Steam Navigation Co. Ltd., "Schindia House", Dougall Road, Ballard Estate, Bombay. (1159)
- Bamboat, Minocher Nadirshaw, G.D.A., A. (1-7-49), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (545)
- Bamjee, Homi Kaikhushroo, A. (16-6-54), Queens Chambers, Queens Road, Bombay. (2879)
- Banaji (H. S.) & Co.**, (H. S. Banaji), Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay.
- Banaji, Homi Sorabji, A. (1-7-49), F. (20-1-55), **H. S. Banaji & Co.**, Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay. (834)
- Bandopadhyay, Narayan Chandra, M.A. (Com.), A. (9-2-54), 7, Swallow Lane, 2nd Floor, Room No. 86, Calcutta—1. (2795)
- Bandyopadhyay, Radharaman, B.Com., A. (1-7-49), F. (11-12-50), **R. Banerjee & Co.**, 23/A, Netaji Subhas Road, Calcutta. (855)
- †**Bandyopadhyay, Hiran Kumar**, B.A., G.D.A., A. (1-7-49), Agricultural Income-tax Officer, 1-A, Radha Prosad Lane, Calcutta—9. (369)
- Bandyopadhyay, Kaliprasanna, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Basu Banerjee & Co.**, 8/2, Hastings Street (Third Floor), Calcutta. (293)
- Bandyopadhyay, Kanu Gopal, B.Com., A. (1-7-49), F. (25-5-51), **K. G. Banerji & Co.**, 9, Hastings Street, Calcutta—1. (1034)
- Bandyopadhyay, Rasamay, B.Com., A. (2-3-53), 11, Ramlal Mukerjee Lane, Salkia, Howrah. (2429)
- †Banerjea, Ajit Kumar, B.Sc., B.Com., A. (1-7-49), F. (16-8-49), 74, Bag Bazar Street, Calcutta—3. (871)
- Banerjea, Kasi Nath, B.Com., A. (24-4-54), **K. N. Banerjea & Co.**, Room No. 16, 22 Canning Street, Calcutta—1. (2847)
- Banerjea (K. N.) & Co.**, (K. N. Banerjea), Room No. 16, 22, Canning Street, Calcutta—1.
- Banerjea (S. N.) & Co.**, (S. N. Banerjea, Amalendu Chatterjee and D. K. Banerjee), 10, Old Post Office Street, Calcutta—1.
- Banerjea, Sachindra Nath, M.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Banerjea & Co.**, 10, Old Post Office Street, Calcutta. (12)
- Banerjea, Satindra Kishore, M.A., B.Com., A. (19-11-52), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (2329)
- Banerjee, Ajit Coomar, B.Com., A. (1-7-49), F. (10-8-52), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta (1154)
- †Banerjee, Anandji Gopal, M.A., B.Com., A. (12-7-50), C/o National Bank of India Ltd., 19, Netaji Subhas Road, Calcutta—1 (1797)
- Banerjee (D. N.) & Co.** (S. K. Chatterjee and K. G. Bandyopadhyay), Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1
- †Banerjee, Dharendra Nath, B.Sc., F.S. A.A. A. (1-7-49), F. (16-8-49), 7/A, Tiljala Road, Calcutta—17 (417)
- Banerjee, Dilip Kumar, M.A., B.Com., A. (8-12-50), **S. N. Banerjea & Co.**, 10, Old Post Office Street, Calcutta—1. (1915)

- Banerjee (J. N.) & Co.**, (J. N. Banerjee), 1/1, Vansittart Row, Calcutta—1.
Banerjee, Jitendra Nath, B.Com., A. (1-7-49), F. (12-1-52), **J. N. Banerjee & Co.**,
 1/1, Vansittart Row, Calcutta—1. (1113)
- Banerjee (K. M.) & Co.**, (K. M. Banerjee), 36-A, Amherst Row, Calcutta—9.
Banerjee, Kishori Mohan, A. (26-5-50), **K. M. Banerjee & Co.**, 36-A Amherst Row,
 Calcutta—9. (1743)
- †**Banerjee, Mrityunjay**, B.Com., A. (3-3-51), with **George Read & Co.**, 1, Auckland
 Vilas, Gandhi Road, Darjeeling. (1966)
- Banerjee (N.) & Co.**, (Nirmalendu Banerjee), 63-A, Kalighat Road, Calcutta—26.
Banerjee, Nirmalendu, B.Com., A. (1-4-54), **N. Banerjee & Co.**, 63-A, Kalighat
 Road, Calcutta—26. (2839)
- Banerjee, NrIpendra Nath**, B.Com., A. (15-5-50), 1-B, Old Post Office Street,
 Ground Floor, Room No. 1, Calcutta—1. (1716)
- Banerjee (P. C.) & Co.**, (P. C. Banerjee), 52-A, Hazra Road, Ballygunge, Calcutta—
 19.
- Banerjee, Pravat Chandra**, A. (13-1-51), **P. C. Banerjee & Co.**, 52-A, Hazra Road,
 Ballygunge, Calcutta—19. (1937)
- Banerjee, Profulla Sankar**, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Day & Co.**,
 12/1, Old Post Office Street, Calcutta. (506)
- Banerjee (R.) & Co.**, (R. Bandyopadhyay), 23/A, Netaji Subhas Road, Calcutta.
Banerjee, Saurendra Nath, B.Sc., A. (8-5-51), C/o Burmah-Shell Oil Storage &
 Distributing Co. of India Ltd., Hong Kong House, Calcutta—1. (1096)
- †**Banerjee, Tarun Kumar**, B.Com., A. (16-2-52), 49, Raja Basanta Roy Road,
 Calcutta—29. (2153)
- †**Banerji, Asoka Prokash**, G.D.A., A. (1-7-49), Pir Jalil, Lucknow. (815)
- Banerji (H.) & Co.**, (H. Banerji), 8/16, Russa Road, Kalighat, Calcutta—26
- Banerji, H.**, A. (1-7-49), F. (16-8-49), **H. Banerji & Co.**, 8/16, Russa Road, Kalighat,
 Calcutta—26. (1568)
- Banerji (K. G.) & Co.**, (K. G. Bandyopadhyay), 9, Hastings Street, Calcutta—1.
- †**Banerji, Pankaj Kumar**, B.Com., A. (1-4-54), C/o F. W. Heilgers & Co. Ltd.,
 P.O. Angul (Orissa). (2828)
- Banerji (S.) & Co.**, (S. K. Banerji), No 1, Ramhary Roy Lane, Utterpara, Dist.
 Hooghly.
- Banerji, Subhash Kumar**, B.Com., A. (16-4-52), **S. Banerji & Co.**, 1, Ramhary Roy
 Lane, Utterpara, Dist. Hooghly. (2189)
- Banerjie (S. C.) & Co.**, (S. C. Banerjie), "Temple Chambers", 6, Old Post Office
 Street, Calcutta—1.
- Banerjie, Sudhindra Chandra**, B.A., A. (10-5-50), **S. C. Banerjie & Co.**, "Temple
 Chambers", 6, Old Post Office Street, Calcutta—1. (1710)
- †**Banik, Amarendra Kishore**, B.Com., A. (6-1-50), 12-A, Satish Mukherjee Road,
 Calcutta—26. (1651)
- Bansal, Bishan Das**, B.A., B.Com., A. (29-6-50), Karmon Deori, Amritsar. (1774)
- †**Bansal, Kanti Chand**, B.Com., A. (14-6-51), Jai Jai Ram Ward, Kasganj. (2016)
- ***Bansal, Ram Kanwar**, B.A. (Com.), A. (1-7-49), Internal Auditor, Hindustan
 Machine Tools Ltd., Jalalahalli P.O., Bangalore. (998)
- Bansal, Ram Nath**, M.A., B.Com., A. (4-11-54), **R. N. Bansal & Co.**, Mandi, Rohtak.
 (3017)
- Bansal (R. N.) & Co.**, (R. N. Bansal), Mandi, Rohtak
- †**Bapasola, Eruch Jehangir**, M.Com., A. (1-7-49), 10, Setalvad Road, Malabarhill
 Bombay. (1378)
- Bapat, Vasant Vinayakrao**, B.Com., A. (5-9-53), 84, Asutosh Mukherji Road,
 Calcutta—25. (2843)
- †**Bardalai, Kiran Chandra**, B.Com., A. (1-7-49), Chief Auditor of Co-operative
 Societies, Geeta Bhawan, Kench's Trace, Shillong. (1125)

- †Bardhan, Pares Chandra, B.Com., G.D.A., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 18-A, Brabourne Road, Pollock House, Calcutta. (571)
- †Bardi, Khurshed Jehangir, A. (1-7-49), C/o Godrej & Boyce Mfg. Co., Ltd., Laibaug, Parel, Bombay—12. (1352)
- †Baria, Dhanjishaw Jamshedji, A. (1-7-49), Virbhaiji Pardiwalla Building, 168, Bora Bazar Street, Fort, Bombay. (1285)
- Baria, Homi Pirojshaw, B.Com., A. (18-9-52), C/o B. A. Commissariat, B. Block 3rd Floor, Bhiwandiwala Terrace, Dhabitalao, Bombay—2. (2283)
- Baria, Kaikushru Eduljee, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. S. B. Billimoria & Co., Bashir Bagh Road, Hyderabad (Deccan). (453)
- Baria, Pestonji Dinshawjee, B.A., A. (1-7-49), 8, Rustom Baug, Bombay—27. (1182)
- Barma, Nityananda Biswas, B.Com., A. (1-9-53), Kathuriapara, P.O. Krishnagar Distt. Nadia. (2637)
- Basak & Co.** (Suryyalal Basak), No. 6, Old Post Office Street, Temple Chambers Ground Floor, Calcutta.
- Basak, Suryyalal, B.Com., A. (28-5-53), **Basak & Co.**, 6, Old Post Office Street, Temple Chambers, Ground Floor, Calcutta. (2519)
- Basanna, Havinal, B.Com., A. (16-9-53), 24, Car Street, Bellary. (2669)
- Basant Ram & Sons**, (Balak Ram Pandya), Lakshmi Insurance Building, 3rd Floor, Ajmeri Gate Extension, New Delhi.
- Basant Ram & Sons**, (Satyavant Pandya), Kaiserbagh Circus, Lucknow.
- Basavapurnaiah, Chalasani, B.A., B.Com., A. (5-11-54), 60/9, Edward Elliots Road, Mylapore, Madras. (3021)
- †Basri, K. Nagappa, B.A., A. (1-7-49), General Manager and Secretary, The Karnataka Bank Ltd., P.B No. 113, Mangalore—3. (1167)
- Bastikar, Shankar Ramakrishna, B.Com., LL.B., F.S.A.A., A. (1-7-49), F. Dhanbhooora & Co., 52, Alli Chambers, Medows Street, Fort, Bombay—1. (1119)
- Basu & Co.** (K. L. Basu), 38, Netaji Subhas Road, 1st Floor, Calcutta—1.
- Basu (A.) & Co.** (A. Basu and A. C. Basu), 8/2, Hastings Street, Calcutta.
- †Basu, Ajit Kumar, B.Sc., B.Com., A. (16-2-52), C/o Hindustan Cables Ltd., P.O. Hindustan Cables, Dist. Burdwan. (2158)
- Basu, Amal Chandra, B.Com., A. (1-4-53), **A. Basu & Co.**, 8/2, Hastings Street, Calcutta—1. (2452)
- Basu, Amulya Chandra, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **A. Basu & Co.**, 8/2, Hastings Street, Calcutta—1. (312)
- Basu (A. L) & Co.** (A. L. Basu), 9/B, Kirti Mitra Lane, Calcutta—4.
- Basu, Ananda Lal, M.A., B.Com., A. (27-9-51), **A. L. Basu & Co.**, 9/B, Kirti Mitra Lane, Calcutta—4. (2083)
- Basu, Arun Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 44, Vidyasagar Street, Calcutta. (786)
- Basu, Arun Kumar, B.Com., A. (7-3-51), **G. Basu & Co.**, 6, Hastings Street, Calcutta. (1987)
- Basu Banerjee & Co.** (P. C. Basu and K. P. Banerjee), 8/2, Hastings Street, 3rd Floor, Calcutta—1.
- †Basu, Bhupendra Nath, B.A., A.S.A.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road, Calcutta—1. (1398)
- Basu (D.) & Co.** (A. K. Chattopadhyay), 10, Old Post Office Street, Calcutta.
- Basu (G.) & Co.** [G. Basu, G. Saha, A. K. Basu (and P. M. Kar for Allahabad branch only)], 6, Hastings Street, Calcutta, also at 58, Mahatma Gandhi Marg, Allahabad.
- Basu, Gurugobinda, B.A., F.S.A.A., M.L.C., J.P., A. (1-7-49), F. (16-8-49), **G. Basu & Co.**, 6, Hastings Street, Calcutta. (2)
- Basu, Jagadish Chandra, B.A., A. (1-7-49), F. (13-2-51), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta—16. (878)

- Basu, Kanai Lal, B.Com., A. (5-2-53), Basu & Co., 38, Netaji Subhas Road, 1st Floor, Calcutta—1.** (2392)
- Basu Mallik & Mukherjee** (S. N. Basu Mallik), No. 1, British Indian Street, Calcutta—1.
- Basu, Manindranath, B.Sc., G.D.A., A. (1-7-49), F. (5-12-52), with S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta.** (355)
- Basu (N.) & Co.** (Nilambar Basu), 3-1, Bankshall Street, 2nd Floor, Calcutta—1.
- Basu, Nilambar, B.Com., A. (5-2-54), N. Basu & Co., 3-1, Bankshall Street, 2nd Floor, Calcutta—1.** (2790)
- †**Basu, Niraj Kumar, B.Com., A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta—1.** (961)
- †**Basu, Niranjan, B.Com., A. (24-4-52), No. 1, Prince Golam Mohammed Road P.O. Kalighat, Calcutta—26.** (2198)
- Basu (P.) & Co.** (P. Basu), 7, Old Post Office Street, Calcutta—1.
- Basu, Panchanan, B.Com., G.D.A., A. (1-7-49), F. (15-7-51), P. Basu & Co., 7, Old Post Office Street, Calcutta—1.** (480)
- †**Basu, Paresh Chandra, B.Sc., B.Com., A. (19-6-63), Asstt. Accounts Officer, Damodar Valley Corporation, P.O. Malthon, Dt. Manbhum.** (2539)
- †**Basu, Prabhulla Chandra, A.S.A.A., A. (1-7-49), 11, Raja Basanta Roy Road, Kalighat, Calcutta.** (1418)
- Basu (P. K.) & Co.** (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.
- Basu, Prasanta Kumar, B.Com., A. (4-12-50), Monoharpukur Second Lane, Calcutta—26.** (1913)
- †**Basu, Prashanta Kumar, M.Sc., A.S.A.A., A. (12-10-50), Assistant Accountant, Burmah-Shell Oil Storage & Distributing Co. of India Ltd., 40, Ballard Estate, Bombay—1.** (1882)
- Basu, Prodyot Kumar, B.Sc., A.S.A.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range, Calcutta.** (515)
- Basu Prohlad Chandra, B.A., G.D.A.A., A. (1-7-49), F. (16-8-49), Basu Banerjee & Co., 8/2, Hastings Street, Second Floor, Calcutta.** (188)
- †**Basu, Ramani Mohan, B.Com., A. (17-4-50), 8, The Crescent, P.O. Burnpur,** (1697)
- Basu Ranjan, B.Com., A. (16-4-52), 2, Creek Row, Entally P.O., Calcutta—14.** (2490)
- .**Basu, Ranjit Kumar, B.Com., A. (22-9-53), 24, Hyat Khan Lane, Calcutta—9.** (2676)
- †**Basu, Rathindra Nath, G.D.A., A. (1-7-49), Jadavpur Colony, P.O. Jadavpur College, Calcutta—32.** (1448)
- Basu (S.) & Co.** (S. K. Basu), 7, Hastings Street, Calcutta—1.
- Basu (S. K.) & Co.** (S. K. Basu), Temple Chambers, 6, Old Post Office Street, Calcutta—1.
- †**Basu, Sailendra Kumar, B.Sc., A.C.W.A. (Lond.), A. (1-7-49), Cost Accounts Officer, Tariff Commission, Nicol Road, Ballard Estate, Bombay—1.** (741)
- Basu, Samarendra Kumar, B.Sc., G.D.A., A. (1-7-49), F. (5-10-50), S. Basu & Co., 7, Hastings Street, Calcutta—1.** (403)
- †**Basu, Samarendra Nath, B.Com., A. (11-8-50), P-757, Block 'P', New Alipore, Calcutta.** (1819)
- †**Basu, Samir Kumar, A.S.A.A., A. (26-10-51), P-556, Block N, New Alipore, Calcutta—33.** (2096)
- †**Basu, Satyendra Kumar, B.A., A. (1-7-49), Assistant Commissioner, Commercial Taxes, 5/1, Garcha First Lane, Ballygunge, Calcutta—19.** (1191)
- Basu Sisir Kumar, B.A., F.S.A.D., A. (1-7-49), F. (10-8-49), S. K. Basu & Co., Temple Chambers, 6, Old Post Office Street, Calcutta.** (391)
- Basu, Sukumar Chandra, A. (16-12-54), Village & P.O. Kodalia (Distt. 24 Parganas).** (3048)

- Basu Mallik (S. N.) & Co.** (S. N. Basu Mallik), 1, British Indian Street, Calcutta—1.
Basu-Mallik, Sambhu Nath, B.A., A. (1-7-49), F. (10-12-49), **Basu Mallik & Mukherjee**, No. 1, British Indian Street, Calcutta. (958)
- Bathgate, Gordon Murray, O.B.E., C.A.** (Scotland), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (16)
- †**Batliboi, Jamshed Rustomji, A.** (1-7-49), F. (16-8-49), with **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (37)
- Batliboi & Purohit** (B. D. Birdy, K. S. Kshirsagar, V. H. Deshpande, D. V. Sowani, and N. T. Dalal), National Insurance Building, 204, Hornby Road, Fort, Bombay.
- Batliboi, Purohit & Darbari**, (M. D. Darbari), 8, Old Post Office Street, Calcutta.
- Batliboi (S. R.) & Co.** (V. F. Viccjee, M. S. Davar, N. F. Master and P. M. Narlevala), 1-B, Old Post Office Street, Calcutta—1.
- Batra & Co.** (Shadi Lall Batra), 20/21, Basti Har Phool Singh, Sadar Bazar, Delhi.
- Batra, Shadi Lall, B.A., A. (1-7-49), **Batra & Co.**, 20/21, Basti Har Phool Singh, Sadar Bazar, Delhi. (1318)
- †**Baxi, Kaushikrai Kantilal, B.Com., A.** (11-10-52), Plot No. 986, Krishnanagar, Bhavanagar, Saurashtra. (2311)
- Beatty, W., A. (1-7-49), Grace Cottage, Civil Lines, Ajmer. (1572)
- †**Beavis, Edward Frank Campbell, A.S.A.A., A.** (1-7-49), C/o Burmah-Shell, P.O. Box No. 360, Calcutta. (1431)
- Bengani (S. M.) & Co.** (S. M. Bengani), Temple Chambers, 6, Old Post Office Street, Calcutta.
- Bengani, Sardarmal, B.Com., A. (9-2-53), **S. M. Bengani & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta. (2396)
- Bhadani & Co.**, (L. C. Bhadani), Goga Gate, Bikaner.
- Bhadani, Lal Chand, A. (25-3-54), **Bhadani & Co.**, Goga Gate, Bikaner. (2813)
- Bhaduri, Harendra Nath, B.Sc., A. (10-4-51), **G. Sanyal & Co.**, Temple Chambers 6, Old Post Office Street, Calcutta—1. (1982)
- Bhagat (D. R.) & Co.** (D. R. Bhagat), 1560, Bhagirath Palace, Chandni Chowk, Delhi.
- Bhagat, Desraj Rochiram, A. (2-5-51), **D. R. Bhagat & Co.**, 1560, Bhagirath Palace, Chandni Chowk, Delhi. (1993)
- †**Bhagat, Rustom Manekshaw, A.** (2-4-52), Colonel Bapubha Bungalow, Navapara, Bhavanagar. (2185).
- †**Bhagvat, Moreswar Nilkanth, G.D.A., A.** (1-7-49), C/o Hollerith (India) Ltd., Fazalbhoy Building, P.O. Box 516, Bombay—1. (593)
- Bhagwat, Gajanan Bhaskar, B.A., A. (23-3-55), with **R. B. Bhagwat & Co.**, Kolhapur—2. (3126)
- Bhagwat, Pandurang Gangadhar, G.D.A., A. (1-7-49), F. (16-8-49), **P. G. Bhagwat**, Jiji House, 17, Raveline Street, Fort, Bombay. (131)
- Bhagwat (P. G.)** (P. G. Bhagwat and B. S. Vaidya), Jiji House, 17, Raveline Street, Fort, Bombay.
- Bhagwat, Raghnath Bhaskar, G.D.A., A. (1-7-49), F. (16-8-49), Rajarampuri, Kolhapur. (330)
- Bhagwat, Sadashiv Ganesh, A. (1-7-49), F. (16-8-49), 4, Goregaonkar Buildings, Top Floor, Bombay—4. (766)
- Bhagwat, Trimbak Narayan, A. (1-7-49), 70, Budhwar, Poona—2. (1274)
- Bhagwat, Vinayak Shankar, A. (22-10-53), 7, Paranjape 'B' Scheme, Road No. 3, Bombay—24. (2688)
- Bhagwat, Vishnu Vishvanath, B.Sc., A. (11-10-54), 255/4, Sadashiv Peth, Poona—2. (2982)

- †Bhaimia, Yusuf Ebrahim, M.A., B.Sc. (Econ.), A.C.A. (Eng. & Wales), A. (1-7-49), C/o A. F. Ferguson & Co, Writers Chambers, Dunolly Road, off McLeod Road, P.O. Box No. 4716, Karachi—2. (1512)
- Bhalerao, Suresh Shamraj, B.Com., A. (24-11-53), Rai Rayan Deodi, Shahali-Bunda, Hyderabad-Dn. (2740)
- †Bhalla, Anand Prakash, M.A., A.S.A.A., A. (28-12-50), Assistant Accountant, Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Ballard Estate, Bombay. (1930)
- Bhalla (J. C.) & Co.** (J. C. Bhalla), 37-C, Connaught Place, Opp. Odeon, New Delhi.
- Bhalla, Jagdish Chander, B.A., A. (1-7-49), F. (16-8-49), **J. C. Bhalla & Co.**, 37-C, Connaught Place, Opp. Odeon, New Delhi. (805)
- Bhandari & Co.** (Narpatmal Bhandari), C/o Surajmal Goutl, 157/161 Prince's Street, Bombay—2.
- Bhandari, Ajeet Singh S., B.Com., A. (27-11-52), Haji Mansion, 1st Floor, 5th Road, Khar, Bombay. (2335)
- Bhandari, Karansingh Motilal, B.Com., A. (20-7-53), **Bohara Bhandari & Co.**, Chatramwala Upasara, Bara Bazar, Udaipur. (2558)
- Bhandari, Mahaveer Raj, B.Com., A. (29-12-53), Singhi Park, 48, Gariahat Road, Calcutta—19. (2758)
- Bhandari, Narpat Mal, B.Com., A. (4-2-54), **Bhandari & Co.**, C/o Surajmal Goutl, 157/161, Princess Street, Bombay—2. (2788)
- †Bhandari, Prakash Nath, B.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Comptroller & Auditor General of India, 3, Mansingh Road, New Delhi. (327)
- †Bhandari, Ranjeet Mal, B.Com., A. (1-7-49), Comptroller of Accounts, Nepamills, P.O. Napanagar, Dist. Nimar. (1199)
- †Bhandari, Rajinder Mohan, B.A., A. (1-4-54), C/o Dunlop Rubber Co., (Works Accountant's Office), Fort Dunlop, Erdington, Birmingham—24, England, (2825)
- Bhandari, Saremall, B.Com., A. (30-12-54), **S. H. Bhandari & Co.**, 11, Narayana Mudali Street, Madras—1. (3064)
- Bhandari (S. H.) & Co.** (S. Bhandari), 11, Narayana Mudali Street, Madras—1.
- †Bhandari, Shripal Chand, B.Com., A. (9-6-52), C/o Macneill & Barry Ltd., 2, Fairlie Place, Post Box No. 15, Calcutta—1. (2220)
- Bhandari, Sukhpal Chand, B.Com., A. (18-4-53), Hira Bagh, Ram Bagh Road, Jaipur. (2470)
- Bhansali, Budh Raj, B.Com., B.L., A. (1-7-49), F. (1-4-54), 12, Netaji Subhas Road, Ground Floor, Calcutta. (1438)
- Bhansali, Niranjan Hargovandas, B.Com., A. (8-11-53), 73, Marine Drive, Ishver Nivas, 3rd Floor, Block No. 16, Bombay—1. (2720)
- Bhansali (R. N.) & Co.** (R. N. Bhansali), Thaoomal House, 2nd Floor, Cawasji Patel Street, Nanabhai Lane Corner, Fort, Bombay.
- Bhansali, Ravivadan, Narbheram, B.A. A. (18-2-53), **R. N. Bhansali & Co.**, Thaoomal House, 2nd Floor, Cawasji Patel Street, Nanabhai Lane Corner, Fort, Bombay. (2420)
- Bhargav (S. J.) & Co.** (S. J. Bhargav), 25, Bank Street, Fort, Bombay—1
- Bhargav, Shantilal Jaishankar, B.Com., A. (16-2-52), **S. J. Bhargav & Co.**, 25, Bank Street, Fort, Bombay—1. (2160)
- Bhargava & Co.** (Maheshnaraain Bhargava), 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj, Lucknow.
- Bhargava (B. R.) & Co.** (B. R. Bhargava), Bhrigu Niwas, Chuna Mandi, Paharganj, New Delhi.
- Bhargava, Bal Raj, B.A. (Com.), A. (1-7-49), **B. R. Bhargava & Co.**, Bhrigu Niwas, Chuna Mandi, Paharganj, New Delhi. (1436)
- Bhargava (I. D.) & Co.** (I. D. Bhargava), K. E. M. Road, Bikaner
- Bhargava, Ishwar Dayal, B.A., A. (1-7-49), F. (30-6-50), **I. D. Bhargava & Co.**, K.E.M. Road, Bikaner. (948)

- Bhargava, Ishwari Prasad, A. (1-7-49), F. (16-8-49), "Ishwar Bhawan", Beawar. (1570)
- †Bhargava, Kailash Prasad, A. (1-7-49), C/o International Combustion (India) Ltd., 101, Park Street, Calcutta—16. (1407)
- Bhargava, Maheshnaraain, A. (1-7-49), F. (16-8-49), **Bhargava & Co.**, 16, Jehangirbad Mansion, Hazratganj, Lucknow. (714)
- Bhargava, Mukut Beharilal, A. (1-7-49), Behind Chitra Talkies, Lashkar, Gwalior. (1559)
- Bhargava (P. S.) & Co.** (P. S. Bhargava), 7, Shyam Sunder Building, The Mall, Kanpur.
- Bhargava, Prahlad Sharan, B.Com., A. (1-7-49), F. (4-6-54), **P. S. Bhargava & Co.**, 7, Shyam Sunder Building, The Mall, Kanpur. (1467)
- Bhargava, Ramesh Chandra, B.Com., LL.B., A. (1-7-49), F. (23-6-54), **R. Chandra & Co.**, Dr. B. N. Varma Road, Lucknow. (1495)
- Bharucha & Co.** (S. S. Bharucha), C/o Chunlal Karsondas & Co., 146, Hornby Road, Fort, Bombay.
- Bharucha, Dinshaw Ratanshaw, A. (1-7-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort, Bombay. (1813)
- Bharucha, Kavas Dosabhai, G.D.A., A. (1-7-49), Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar, Bombay—14. (392)
- Bharucha (R. S.) & Co.** (R. S. Bharucha and D. R. Bharucha), Jehangir Mansion, 1st Marine Street, Fort, Bombay.
- Bharucha, Ratansha Shapurji, G.D.A., A. (1-7-49), F. (16-8-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort, Bombay. (191)
- Bharucha, Sorabji Savakshaw, A. (12-7-50), **Bharucha & Co.**, C/o Chunlal Karsondas & Co., 146, Hornby Road, Fort, Bombay. (1798)
- Bharucha, Sorab Khurshedji, B.Com., A. (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (389)
- Bhaskara Rao, Tadinada, B.A., A. (1-7-49), Achantavari House, Kanukolanuvar Street, Powerpetta, Eluru, (West Godavary Distt.). (973)
- Bhaskara Reddy (K. S.) & Co.** (K. S. Bhaskara Reddy), Manniamvari Street, Nellore.
- Bhaskara Reddy, K. S., B.Com., A. (22-1-54), **K. S. Bhaskara Reddy & Co.**, Manniamvari Street, Nellore. (2778)
- †Bhat, Gopalkrishna Madhavrao, G.D.A., A. (31-1-55), 40/41, Commercial Chambers, Masjid Bunder Road, Bombay—3. (3086)
- †Bhat, Vinayak Govind, B.Com., A. (1-5-54), No. 3, Air Force Academy, Red Fields, Coimbatore. (2853)
- Bhatheena, Dinyar Darabsha, B.Com., A. (23-10-52), C/o Parsee Trading Co., Vithal Sayana Bldg., Lohar Chawl, Bombay—2. (2318)
- Bhatia (A. S.) & Co.** (A. S. Bhatia), Burn Bastion Road, Delhi.
- Bhatia, Avtar Singh, B.Com., A. (1-7-49), F. (12-2-50), **A. S. Bhatia & Co.**, Burn Bastion Road, Delhi. (570)
- Bhatia (D.) & Co.** (D. R. Bhatia), Lakshmi Insurance Building, Ajmeri Gate Extension, New Delhi—1.
- Bhatia, Dev Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **D. Bhatia & Co.**, Lakshmi Insurance Building, Ajmeri Gate Extension, New Delhi—1. (584)
- Bhatia, Jag Mohan Lal, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), **A. F. Ferguson & Co.**, Scindia House, P.O. Box No. 24, New Delhi. (885)
- †Bhatia, Narsingh Dev, B.A., A. (12-2-52), Assistant Registrar, Joint Stock Companies, Sunlight Insurance Building, Ajmeri Gate Extension, New Delhi. (2139)
- Bhatia, Santokh Singh, A. (1-7-49), **Sodhbans & Co.**, Commercial Building, Mahatma Gandhi Road, Kanpur. (1549)
- Bhatia Shah & Co.** (Bansilal Shah), Chowgan Square, Udaipur.
- Bhatia, Shanker Mulji, B.Com., A.S.A.A., A. (26-4-52), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort, Bombay—1. (2202)
- †Bhatia, Shantikumar Gordhandas, B.Com., A. (20-11-50), 398-C, Old Halai Bhatia Mahajanwadi, 3rd Floor, Room No. 67, Kalbadevi Road, Bombay—2. (1904)

- Bhatnagar (C. S.) & Co.** (C. S. Bhatnagar), 64, Regal Building, New Delhi.
- Bhatnagar**, Chetanya Swaroopa, M.A., B.Com., A. (1-7-49), F. (1-6-50), **C. S. Bhatnagar & Co.**, 64, Regal Buildings, New Delhi. (984)
- Bhatnagar**, Jagdish Swarup, B.Com., A. (8-2-54), **S. B. Jagdish Swarup & Co.**, 41-C, Bhagwandass Road, Jaipur. (2794)
- Bhatnagar (R. N.) & Co.** (R. N. Bhatnagar), 79, New Anaj Mandi, Sadar Bazar, Delhi—6.
- †**Bhatnagar**, Raghuvansh Kumar, B.A. (Com.), A. (4-12-53), 7-D, Rajpur Quarters, Maurice Nagar, Delhi—8. (2747)
- Bhatnagar**, Ram Narain, B.A. (Com.), LL.B., A. (4-2-54), **R. N. Bhatnagar & Co.**, 79, New Anaj Mandi, Sadar Bazar, Delhi—6. (2784)
- Bhatt**, Ashwini Kumar, B.Com., A. (25-8-50), Opp. Bridge, Kutcheri Road, Sojati Gate, Jodhpur. (1854)
- Bhatt**, Balubhai Pranhanker, G.D.A., A. (1-7-49), F. (16-8-49), **Balubhai P. Bhatt & Co.**, Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market, Bombay—2. (624)
- Bhatt**, Devshanker Nagji, G.D.A., A. (1-7-49), F. (30-12-52), C/o Associated Industrial Development Co. Ltd., 67, Stephen House, 4, Dalhousie Square East, Calcutta—1. (637)
- Bhatt**, Dinubhai Labhshanker, G.D.A., A. (1-7-49), F. (16-8-49), **Dinubhai & Co.**, 65, Mahatma Gandhi Road, Fort, Bombay—1. (102)
- Bhatt**, Hemantkumar Govindlal, B.Com., LL.B., A. (17-6-54), **Chandulal M. Shah & Co.**, Shakuntal Building, Kharivav Road, Baroda. (2881)
- Bhatt (J. L.) & Co.** (J. L. Bhatt), Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay.
- Bhatt**, Jayantilal Lallubhai, A. (1-7-49), F. (12-3-50), **J. L. Bhatt & Co.**, Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay. (681)
- †**Bhatt**, Labhshanker Gaurishanker, G.D.A., A. (1-7-49), F. (16-8-49), "Raskunj", Dharngadhra. (626)
- Bhatt**, Laxmishanker Harjiwan, G.D.A., A. (1-7-49), F. (11-11-49), 53, Bora Bazar Street, Fort, Bombay—1. (77)
- Bhatt, (M. J.) & Co.** (M. J. Bhatt), 8, Hamam Street, Fort, Bombay—1.
- Bhatt**, Maganjal Lallubhai, A. (5-7-50), with **Ambalal Thakar & Co.**, 49, Apollo Street, Fort, Bombay. (1778)
- Bhatt**, Mohanlal Jagjivan, G.D.A., A. (1-7-49), F. (16-8-49), **M. J. Bhatt & Co.**, 8, Hamam Street, Fort, Bombay. (268)
- Bhatt**, Surendraprasad Chhaganlal, B.Com., A. (1-4-53), **Surendra Bhatt & Co.**, 22, Apollo Street, Fort, Bombay—1. (2459)
- Bhatt**, Vidyaranyapuram Babu, M.A., A. (16-5-50), No. 316, 14th Cross Road, II Block, Jayanagar, Bangalore. (1719)
- Bhattachariya (S. K.) & Co.** (S. K. Bhattachariya), 7, Old Post Office Street, Ground Floor, Opp. High Court, Calcutta.
- Bhattachariya**, Sudhir Kumar, A. (1-7-49), F. (11-9-50), **S. K. Bhattachariya & Co.**, 7, Old Post Office Street, Ground Floor, Opp. High Court, Calcutta. (997)
- Bhattacharjee (H.) & Co.** (H. Bhattacharjee), 5, Clive Ghat Street, 1st Floor, Calcutta—1.
- Bhattacharjee**, Hirshikesh, B.Sc., G.D.A., A. (1-7-49), F. (16-11-51), **H. Bhattacharjee & Co.**, 5, Clive Ghat Street, 1st Floor, Calcutta—1. (954)
- Bhattacharjee (K.) & Co.** (K. Bhattacharjee), 29, Umamaheswari Road, Agartala, Tripura.
- Bhattacharjee**, Krishnadas, B.Com., A. (19-12-53), **K. Bhattacharjee & Co.**, 29, Umamaheswari Road, P.O. Agartala, Tripura. (2756)
- †**Bhattacharya**, Nitish Chandra, B.Com., A. (12-12-49), 39/A, Ramkamal Street, Kidderpore, Calcutta. (1627)
- Bhattacharya**, Piyus Kanti, B.Com., A. (30-10-53), **Sarkar Bhattacharya & Co.**, 52/1B, Bowbazar Street, Calcutta—12. (2708)
- Bhattacharya (S. P.) & Co.** (S. P. Bhattacharya), Bentinck House, P-15, Bentinck Street, Calcutta—1.

- Bhattacharya, Sasthipada, B.Com., A. (1-7-49), F. (1-4-54), **S. P. Bhattacharya & Co.**, Bentinck House, P-15, Bentinck Street, Calcutta—1. (1402)
- Bhattacharyya, Ajit Kumar B.A., G.D.A., A. (1-7-49), **A. K. Bhattacharyya & Co.**, 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street, Calcutta—9. (1357)
- Bhattacharyya (A. K.) & Co.** (A. K. Bhattacharyya), 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street, Calcutta—9.
- †Bhattacharyya, Anil Bandhu, B.A., A.S.A.A., A. (13-11-54), 3, Hindusthan Park, Calcutta—29. (3034)
- Bhattacharyya, Girija Kumar B.A., G.D.A., A. (1-7-49), F. (23-1-51), 1-A, Ramkrishna Das Lane, Calcutta—9. (738)
- †Bhattacharyya, Kalinarayan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Chief Accountant, Kanpur Development Board, Kanpur. (451)
- Bhattacharyya, Manabendra, B.Com., A. (4-9-52), 11, Old Post Office Street, Calcutta—1. (2266)
- Bhattacharyya (N. C.) & Co.** (N. C. Bhattacharyya), 1-B, Old Post Office Street, Calcutta—1.
- Bhattacharyya, Narayan Chandra, B.Com., A. (26-11-49), **N. C. Bhattacharyya & Co.**, 1-B, Old Post Office Street, Calcutta—1. (1024)
- Bhattacharyya (P. C.) & Co.** (P. C. Bhattacharyya), 10, Hastings Street, Calcutta—1.
- Bhattacharyya, Purna Chandra, B.Sc., B.Com., A. (12-11-53), with **B. C. Kundu & Co.**, 13, Brabourne Road, Calcutta—1. (2724)
- Bhattacharyya, Ram Kishore, B.Com., A. (1-7-49), **Ray & Bhattacharya**, 8, Old Post Office Street, Calcutta. (1244)
- †Bhattacharyya, Santosh Kumar, B.Sc., B.Com., A. (2-9-50), 19/1, Dover Road, Ballygunj, Calcutta—19. (1860)
- †Bhattacharyya, Shambhu Nath, B.Com., A. (14-8-50), Agricultural Income-tax Officer, Burdwan Range, P.O. Burdwan. (1822)
- †Bhattacharyya, Subhas Chandra, B.A., A. (20-7-53), 2/1B, Ritchie Road, Calcutta—19. (2557)
- Bhatty (I. S.) & Co.** (I. S. Bhatty, S. S. Bhatia and M. S. Bhatty), Commercial Buildings, Mahatma Gandhi Road, Kanpur.
- Bhatty, Ishwar Singh, G.D.A., A. (1-7-49), F. (16-8-49), **Sodhbans & Co.**, Commercial Buildings, Mahatma Gandhi Road, Kanpur. (382)
- Bhatty, Manjit Singh, M.Com., A. (23-1-53), **Sodhbans & Co.**, Commercial Buildings, Mahatma Gandhi Road, Kanpur. (2377)
- Bhaumik (K.) & Co.** (K. P. Bhaumik), 10, Hastings Street, Calcutta—1.
- Bhaumik, Kanu Pada, B.Com., A. (22-4-50), **K. Bhaumik & Co.**, 10, Hastings Street, Calcutta—1. (1703)
- Bhave, Madhusudan Ramchandra, B.Com., A. (13-11-54), C/o Dr. V. R. Bhave, M. S., 30, Nagarkar Nivas, Budhwar Peth, Poona—2. (3039)
- Bhavnagri, Ratnaji Nowroji, B.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Bombay. (746)
- Bhaya, Naval Kalkhushroo, A. (1-4-54), 75, Mint Road, Fort, Bombay. (2826)
- Bheemsena Rao, M., A. (12-7-50), 19/20, 5th Main Road, Chamrajapet, Bangalore—2. (1803)
- †Bhesania, Merwanji Nusserwanji, A.S.A.A., A. (19-8-50), Manager, The Stock Technique Ltd., Cama Building, Dalal Street, Fort, Bombay. (1834)
- Bhide, Vaman Ganesh, B.Com., A. (25-3-50), **Gadre & Bhide**, 381, Shanvar Peth, Near Kanyashala, Poona—2. (1688)
- Bhimeswara Rao, Kolagotla, B.Com., G.D.A., A. (29-2-52), F. (2-5-52), **Kolagotla & Co.**, Powerpeta, Eluru. (2171)
- Bhogilal Chimanlal Shah & Co.** (B C Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at Johari Bazar, Jaipur.
- Bhoj Rai, B.Com., A. (10-4-51), Gulzar Houz, Charkaman, Hyderabad (Dn.). (1980)
- Bhouraskar, Manchar Narayana Rao, B.Com., A. (11-9-54), with **S. M. Kasbekar & Co.**, Bada Sarafa, Indore City. (2955)

- †Bhukhanwala, Dhansukhlal Vijubhai Atmaram, B.Com., G.D.A., A. (1-7-49), Sunderwan, Ghodbunder Road, Vile-Parle, Bombay—24. (825)
- †Bhukhanwala, Tansukhlal Sakeral Atmaram, B.Com., A. (1-7-49), Shri Ramnivas, 2nd Floor, Dadabhoy Road, Vile-Parle (West), Bombay—24. (1220)
- Bhusan Chandra, B.A., (Com.), A. (1-7-49), F. (29-6-53), **R. S. Gupta & Co.**, Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi. (1247)
- Bhuwania (M. L.) & Co.** (M. L. Bhuwania), Jan Mansion, Sir Pherozshah Mehta Road, Bombay—1.
- Bhuwania, Motilal, B.Com., A. (16-2-54), **M. L. Bhuwania & Co.**, Jan Mansion, Sir, P. Mehta Road, Bombay—1. (2800)
- Billimoria, Bapuji Burjorji, G.D.A., A. (1-7-49), F. (20-4-51) 32, Khetwadi 12th Lane, Bombay—4. (36)
- Billimoria, Bhicajee Shapoorjee, J. P., F.S.A.A., A. (1-7-49), F. (16-8-49), S. B. **Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1. (289)
- †Billimoria, Jal Shapoorjee, A. (1-7-49), 21, Cuffe Parade, Colaba, Bombay. (995)
- Billimoria (S. B.) & Co.** | S. B. Billimoria, B. S. Billimoria, N. R. Paymaster, R. N. Bhavnagri, M. D. Dubash, II B. Dhondy (and K. E. Baria for Hyderabad only), 113, Mahatma Gandhi Road, Fort, Bombay, also at Bahir Bagh Road, Hyderabad.
- Billimoria, Shapoorjee Bomonjee, J. P., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1. (19)
- Bilpodiwala, Homi Kaikhosru, A. (5-4-50), 758, Parsi Colony, Dadar, Bombay. (1694)
- †Bindon, Sydney Albert, A. (1-7-49), F. (16-8-49), "Balmanio", 65, Forest Road, Torquay (England). (324)
- Birdy, Bojonji Dinshawji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (4)
- †Birdy, Khurshed Framroz, A. (1-7-49), 33, Ava Chambers, Next to Metro Cinema, Fort, Bombay. (850)
- †Biswas, Anil Kumar, B.Com., A. (20-8-51), C/o Turner Morrison & Co. Ltd., Calcutta—1. (2059)
- Biswas & Co.**, (S. K. Biswas), 23/A, Netaji Subhas Road, (2nd Floor), Calcutta—1.
- Biswas, Mrinal Kumar, M.A., B.Com., A. (1-7-49), 4, Tarak Dutt Road, P.O. Ballygunge, Calcutta. (1003)
- Biswas (P. G.) & Co.**, (P. G. Biswas), Chattala Art Studio, 16/17, College Street, Calcutta—12.
- Biswas (P. K.) & Co.**, (P. K. Biswas), 10-C, Govt. Place East, Calcutta.
- Biswas, Prabir Kumar, B.Com., A. (1-4-54), **P. K. Biswas & Co.**, 10-C, Govt. Place East, Calcutta—1. (2833)
- Biswas, Priya Gopal, B.Com., A. (11-1-55), **P. G. Biswas & Co.**, Chattala Art Studio, 16/17, College Street, Calcutta—12. (3075)
- Biswas, Salil Kumar, B.Sc., B.Com., A. (23-2-55), **Biswas & Co.**, 23/A, Netaji Subhas Road, (2nd Floor), Calcutta—1. (3109)
- Biswas (S. K.) & Co.**, (S. K. Biswas), 5, Hastings Street, Calcutta.
- Biswas, Sudhir Kumar, B.A., A. (1-7-49), F. (16-8-49), **S. K. Biswas & Co.**, 5, Hastings Street, Calcutta—1. (731)
- Blenkinsop, Norman, A. (1-7-49), F. (7-7-51), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (618)
- Bodeji, Vasant Manilal, B.Com., A. (13-11-54), Pannalal Terracc, Lamington Road, Bombay—7. (3041)
- †Bode, Dinshaw Ardeshir, B.Com., G.D.A., A. (1-7-49), 618, Jami Lodge, Jame-Jamshed Road, Bombay—14. (1336)
- Bodhankar, Venkatesh Manoharrao, A. (1-7-49), F. (29-4-50), **K. K. Mankeshwar & Co.**, Kingsway, Nagpur. (921)
- Bohara Bhandari & Co.**, (S. K. Bohara and K. M. Bhandari), 82/86, Abdul Rehman Street, Agiary Cross Lane, Bombay—3, also at Chatramwala Upasara, Bara Bazar, Udaipur.

- Bohara, Sampatilal Khemraj, B.Com., A. (1-7-53), **Bohara Bhandari & Co.**, Chatramwala Upasara, Bara Bazar, Udaipur. (2547)
- †Bookless, Archibald John, A. (1-7-49), C/o Tractors (India) Ltd., Victoria House, Post Box No. 323, Calcutta. (1514)
- Borkar, Bhaskar Pandurang, A. (24-6-50), Chief Accountant, Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore, Calcutta—23. (1768)
- †Borkar, Bhawanishankar Shamrao, A. (24-3-50), C/o Granams Trading Co. (India) Ltd., 16, Bank Street, Fort, Bombay. (1684)
- Borkar, Durga Krishnarao, G.D.A., A. (1-7-49), F. (16-8-49), **Borkar & Mazumdar**, 1st Floor, Sorab House, 235—237, Hornby Road, Fort, Bombay—1. (692)
- †Borkar, Gopal Shamrao, B.A., A. (1-7-49), Establishment Officer, C/o Collector of Sales Tax, Bank of India Building, Flora Fountain, Fort, Bombay. (1540)
- Borkar, Madhav Dattatraya, A. (12-3-55), 1st Floor, Trivedi Niwas, Opp. Madras Ram Mandir, Sonari Road, Vile Parle, Bombay—24. (3120)
- Borkar & Mazumdar**, (D. K. Borkar and M. M. Muzumdar), First Floor, Sorab House, 235-237, Hornby Road, Fort, Bombay—1.
- Bose, Amarendra Nath, B.Sc., A. (24-6-50), 89, Theatre Road, Calcutta—17. (1767)
- Bose (D. N.) & Co.**, (D. N. Bose), 1, Mangoe Lane, 1st Floor, Calcutta—1.
- Bose, Dulal Nandan, B.Com., B.L., A. (1-7-49), **D. N. Bose & Co.**, 1, Mangoe Lane, 1st Floor, Calcutta—1. (1176)
- Bose (K. C.) & Co.**, (K. C. Bose), 4, Fairlie Place, (Ground Floor), Calcutta.
- Bose, Kiron Chandra, G.D.A., A. (1-7-49), F. (27-11-53), **K. C. Bose & Co.**, 4, Fairlie Place, (Ground Floor), Calcutta. (1289)
- †Bose, Probodh Kumar, B.Com., A. (1-7-49), Accounts Officer, Coal Board, 1, Council House Street, Calcutta—1. (801)
- Bose (R. B.) & Co.**, (S. K. Kar and S. K. Sen), 18, Hastings Street, Calcutta.
- †Bose, Radha Bhushan, M.A., B.Sc., B.Com., A.S.A.A., A. (1-7-49), F. (16-8-49), 2/2, Keyatala Road, Ballygunge, Calcutta—29. (603)
- †Bose, Ranjit Kumar, B.A., LL.B., A. (1-7-49), Assistant Controller of Defence Accounts, 53/2, Hazra Road, Ballygunge, Calcutta. (1494)
- †Bose, Satya Preo, B.Com., LL.B., A.S.A.A., A. (1-7-49), 15/1, Scott Lane, Calcutta—9. (1474)
- †Bose, Sauransu, B.A. (Lond.), A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (572)
- Brahmaiah, Munupalli, B.Com., A. (23-4-53), 18/170-A, Radha Krishna Vilas, Gandhinagar, Buckhingampet P.O., Bezwada—2. (2479)
- Brahmayya & Co.**, (P. Brahmayya), Andhra Insurance Buildings, 337, Thambu Chetty Street, Madras, also at 8138, Kingsway, Keyes Recreation Rooms, Secunderabad.
- Brahmayya & Co.**, (P. Brahmayya and P. Sambiah), Ground Floor, Mysore Sugar Company Buildings, Sriyaya Chamaraja Wadiyar Road, Bangalore, also at Kollachalam Compound, Bellary and Tungabhadra Road, Adoni.
- Brahmayya & Co.**, (P. Brahmayya and G. V. Ramanuja Rao), 18/146, Besant Road, Gandhinagar, Vijayawada.
- Brahmayya, Parvataneni, B.A., A. (1-7-49), F. (16-8-49), **Brahmayya & Co.**, Andhra Insurance Buildings, 337, Thambu Chetty Street, George Town, Madras. (266)
- Bramhandkar, Dhundiraj Dattaram, G.D.A., A. (1-7-49), F. (18-6-52), Jayendra Mahal, Block 'C', 13, Vincent Road, Dadar, Bombay—14. (1137)
- †Bray, John Patrick, A.C.A. (Eng. & Wales), A. (1-7-49), A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P.O. Box. No. 4716, Karachi. (617)
- †Brown, John Douglas Keith, A. (1-7-49), 4, Clive Row, Calcutta. (880)
- Brown, Robert Adam, A. (1-7-49), F. (16-8-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (882)
- Budhraja, Dina Nath, A. (12-7-50), C/o Saraswati Sugar Syndicate Ltd., P.O. Yamunanagar, (District Ambala). (1796)

- Buhariwalla, Soli Aderji, B.Com., A.S.A.A., A. ((11.7.50), Central Bank Building, 3rd Floor, Room No. 6, Bruce Street, Fort, Bombay. (1792)
- †Bulsara, Firoze Kaikhushroo, A. (1-7-49), 804-B, Kingsway, Dadar, Bombay. (1237)
Bulsara, Kaikhushroo Ardeshir, A. (1.7.49), 220, Tardeo Road, Bombay—7. (861)
- Butala, Vasantlal Bhogilal, A. (23-4-53), V. B. Butala & Co., 56, Dossa House, 4th floor, Gunbow Street, Fort, Bombay. (2483)
- Butala (V. B.) & Co.**, (V. B. Butala), 56, Dossa House, 4th Floor, Gunbow Street, Fort, Bombay.
- †Butani, Ram Hassasing, A. (1-7-49), 22-A, Motan Building, Bunder Road, Karachi. (539).
- Byramji (S. T.) & Co.**, (S. T. Byramji Daruwala), Central Bank Building, Fort, Bombay—1.
- *Capey, Thomas Crothers, A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street, Newcastle-Upon-Tyne. (England). (1524)
- Captain & Co.**, (H. F. Captain and D. H. Captain), Advani Chambers, 2nd. Floor, Sir Phirozeshah Mehta Road, Fort Bombay.
- Captain, Dara Hormusji, A. (1-7-49), F. (7-1-54), **Captain & Co.**, Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort Bombay. (1369)
- Captain, Hormusji Framji, G.D.A., A. (1-7-49), F. (3-5-50), **Captain & Co.**, Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay. (200)
- †Captain, Meherwanji Cursetji, B.Com., G.D.A., A. (1-7-49), 4, Bandra Hill, Bandra, Bombay. (1349)
- †Chacko, Jacob, A. (3-11-52), Asstt. Manager (Accounts), Parry & Co., Ltd., Dare House, P.O. Box No. 12, Madras—1. (2320)
- Chaddah, Baldev Raj, B.Com., B.Com. (London), A.C.A. (Eng. & Wales), A. (9-6-54), C/o Punjab Jar & Crockery House, Fatehpuri, Delhi. (2875)
- †Chadha, Harbans Singh, A. (1-10-53), Auditor, Pb. Co-op. Union 108, The Mall, Ambala Cantt. (2683)
- Chadha (T. R.) & Co.**, (T. R. Chadha), 64, Regal Buildings, New Delhi.
- Chadha, Tilak Raj, B.A.(Hons.), A. (1-7-49), F. (14-6-51), **T. R. Chadha & Co.**, 64, Regal Buildings, New Delhi. (1056)
- Chaitanya & Co.**, (Y. S. Chaitanya) 8/2, Hastings Street, Calcutta—1.
- Chaitanya, Yedavalli Sri Krishna, A.S.A.A., A. (1-7-49), **Chaitanya & Co.**, 8/2, Hastings Street, Calcutta—1. (1511)
- Chakrabarti & Co.**, (G. C. Chakrabarti), 8/2, Hastings Street, 3rd Floor, Calcutta—1.
- †Chakrabarti, Ajit Kumar, B.Com., A. (31-8-54) 8/2-B, Ramanath Kaviraj Lane, Calcutta—12. (2931)
- Chakrabarti, Banikantha, B.Sc., A. (12-2-52), **J. C. Chakravarti & Co.**, 14, Pollock Street, Calcutta—1. (2137)
- Chakrabarti, Gopal Chandra, B.Sc., B.Com., A. (9-10-50), **Chakrabarti & Co.**, 8/2, Hastings Street, 3rd Floor, Calcutta—1. (1878)
- Chakrabarti (K.) & Co.**, (K. Chakrabarti), 14, Bowbazar Street, (Near Lall Bazar), Calcutta—12.
- Chakrabarti, Kedareswar, B.Com., A. (30-8-54), **K. Chakrabarti & Co.**, 14, Bowbazar Street, (Near Lall Bazar), Calcutta—12. (2928).
- Chakrabarti, Priyamohan, M.A., A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1423).
- Chakrabarty (B.) & Co.**, (B. C. Chakrabarty), 12, Old Post Office Street, 2nd Floor, Calcutta—1.
- Chakrabarty, Brindaban Chandra, B.A., G.D.A., A. (7-11-50), **B. Chakrabarty & Co.**, 12, Old Post Office Street, 2nd Floor, Calcutta—1. (1887)
- Chakrabortti, Amal Chandra, B.Com., A. (24-12-53), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (2757)
- Chakraborty, Amulya Nath, B.Sc., LL.B., A. (12-7-50), 236, Bowbazar Street, Flat No. 8, 2nd Floor, Calcutta—12. (1800)
- Chakraborty, Bhairab Das, B.Com.. A. (23-2-55), 11, Old Post Office Street, Calcutta—1. (3108)

- †Chakravarti, Benoybrata, A.S.A.A., A. (7-9-53), C/o Jardine Henderson Ltd., 4, Clive Row, Calcutta. (2846)
- Chakravarti, Bibhutibhusan, B.Com., A S.A.A., A. (1-7-49), F. (16-1-51), **Chakravarti Choudhuri & Co.**, 2, Church Lane, Calcutta. (361)
- Chakravarti Choudhuri & Co.**, (B. B. Chakravarti), 2, Church Lane, Calcutta—1.
- Chakravarti, Debendranath, M.A., B.L., G.D.A., A. (1-7-49), F. (16-8-49), **Chakravarti Ghosh Guha & Co.**, 135, Canning Street, Calcutta. (164)
- Chakravarti Ghosh Guha & Co.**, (D. N. Chakravarti), 135, Canning Street, Calcutta.
- Chakravarti (J. C.) & Co.**, (J. C. Chakravarti and B. Chakrabarti), 14, Pollock Street, Calcutta—1.
- Chakarvarti, Janardon Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **J. C. Chakravarti & Co.**, 14, Pollock Street, Calcutta—1. (206)
- Chakravarty, Abani Nath A. (19-8-53), C/o Bengal Waterproof Works (1940) Ltd., 32, Theatre Road, Calcutta. (2613)
- Chakravarty (A. C.) & Co.**, (A. C. Chakravarty), Temple Chambers, Ground Floor, 6, Old Post Office Street, Calcutta.
- Chakravarty, Amal Chandra, B.Com., A. (7-8-52), **A. C. Chakravarty & Co.**, "Temple Chambers", Ground Floor, 6, Old Post Office Street, Calcutta. (2243)
- †Chakravarty, Annada Charan, M.A., B.L., F.S.A.A., A. (1-7-49), 6-A, Clerk Street, Calcutta. (252)
- Chakravarty, Kshitis Chandra, B.Com., B.L., G.D.A., A. (1-7-49), Flat No 6, Block "A", Govt. Housing Estate, Entally, Calcutta. (658)
- Chakravarty (N. C.) & Co.**, (N. C. Chakravarty), 10, Old Post Office Street, Calcutta.
- Chakravarty, Nares Chandra, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. C. Chakravarty & Co.**, 10, Old Post Office Street, Calcutta. (155)
- Chakravorti (N.) & Co.**, (N. Chakravorti), 8/2, Hastings Street, Room No. 30, 2nd Floor, Calcutta—1.
- Chakravorti, Niranjan, M.A., A. (1-7-49), F. (24-5-50), **N. Chakravorti & Co.**, 8/2, Hastings Street, Room No. 30, 2nd Floor, Calcutta—1. (864)
- Chalishazar (C. H.) & Co.**, (C. H. Chalishazar), 2218/2, Manek Chowk, Ahmedabad—1
- Chalishazar, Chandrakant Himatlal, B.Com., A. (22-1-53), **C. H. Challshazar & Co.**, 2218/2, Manek Chowk, Ahmedabad—1. (2369)
- Chaluviya, Arkalgud Narasimhamurthy, B.Com., A. (8-7-50), No. 9, First Floor, City Market Buildings, Bangalore—2. (1787)
- Chamarti & Co.** (V. Chamarti), Room No 4, First Floor, Ramchandra Building, 280, Carnac Road, Bombay—2.
- Chamarti, Venkateswarlu, A. (1-7-49), F. (24-7-52), **Chamarti & Co.**, Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road, Bombay—2. (1148)
- †Chanda, Atul Prasad, B.A., A. (1-7-49), Director, Britannia Biscuit Co. Ltd., 15, Taratola Road, Alipore, Calcutta—27. (1395)
- Chanda, Rati Prasanna, B.Sc., B.Com., A. (13-11-54), 127, Prince Gulam Hossain Shah Road, Jadavpur, Calcutta—32. (3040)
- Chandabhow & Jassoobhoy**, (R. C. Divan), Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- †Chandak, Raghubir Saran, B.Com., A. (28-1-53), Flight Cadet No. 150162, No. 3, Air Force Academy, Red Fields, Coimbatore. (2388)
- Chandlok, Jagdish Chander, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Walker, Chandlok & Co.**, Kashmere Gate, Delhi (362)
- Chandlok, Swaraj, B.A., A. (1-7-49), F. (3-5-50), 4, Underhill Lane, Delhi. (979)
- Chandla, Kedar Nath, B.Sc., A. (1-7-49), F. (16-8-49), **K. N. Chandla & Co.** 70/1, The Mall, Simla. (744)
- Chandla (K. N.) & Co.**, (K. N. Chandla), 70/1, The Mall, Simla.
- Chandra (R.) & Co.**, (R. C. Bhargava), Dr. B. N. Varma Road, Lucknow.
- Chandra, Rabindra Nath, B.Com., A. (17-8-53), 190, Harish Mukherjee Road, Calcutta—26. (2809)

- †Chandra, Syam Sundar, B.Com., A. (24-12-54), 3, Brindaban Bysack Street, Calcutta—5. (3058)
- Chandrakant & Co.**, (C. V. Pandit, and V. R. Gandhi), 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay, also at Gheewala Building, Baharkot, Veraval.
- Chandramouli, K. V., B.A., A. (22-2-54), 17/18, Filterbed Road, Vellore. (2802)
- Chandrasekaran, R., B.Com., A. (1-4-54), with S. R. Batlibol & Co., 1-B, Old Post Office Street, Calcutta—1. (2841)
- Chandrasekharan, Kaduhanoor Kumaraswamy, B.Com., A. (1-7-49), F. (11-11-49), **Sekhar & Co.**, 6827, Market Street, Secunderabad (Dn.). (937)
- Chandulal & Co.**, (Chandulal V. Shah), Khandewal Bhuvan, 2nd Floor, 166-170, Dadabhai Nawroji Road, Fort, Bombay.
- Chandulal M. Shah & Co.**, (C. M. Shah, V. M. Shah and H. G. Bhatt), 268, Gandhi Road, Near Furnandiz Bridge, Ahmedabad, also at "Shakuntal" Buildings, Kharivav Road, Baroda.
- Chandulal M. Shah & Co.**, (C. M. Shah and V. M. Shah), Kamar Building, 5th Floor, Cawasjee Patel Street, Fort, Bombay.
- †Chanduwadia, Jehanbux Shavaksha, B.Com., A. (1-7-49), Wassiamull Building, 'B' Block, 3rd Floor, Grant Road, Bombay. (942)
- †Chapman, Robert Geoffrey, B.A., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P.O. Box No. 4716, Karachi—1. (371)
- Chari & Co.**, (A. Varadachari, K. Swaminathan, S. Natarajan and S. M. Ramanathan), "Balchandra", 3, Arantangi Road, Pudukottah, also at M. CT. M. Building, Sekkali Road, Karaikudi.
- †Chari, K. S. A. (7-12-53), House No. 2628, Beandonpura, Gali No. 4, Bank Street, Karol Bagh, New Delhi—5. (2749)
- Chari (V.G.K.) & Co.**, (V. Gopalakrishnamachari), Room No. 9, 373/375, Esplanade, Madras—1.
- †Charles, Frederick Wadden, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1365)
- †Charna, Bapuji Manchershaw, G.D.A., A. (1-7-49), C/o Charna Master & Co., Round Building, Kalbadevi Road, Bombay—3. (575)
- †Chatrath, Buaditta Mal, M.A., F.S.A.A., A. (1-7-49), Income-tax Appellate Tribunal, Government Place West, Calcutta. (187)
- Chartrath, Jagdish Raj, B.A., A. (1-7-49), F. (12-3-50), **Soni Chatrath & Co.**, 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market, New Delhi. (638)
- Chatrath (K. L.) & Co.**, (K. L. Chatrath), Suite No. 23, 26, Chowringhee Road, Calcutta.
- Chatrath, Kundan Laul, B.Sc., A. (24-1-55), **K. L. Chatrath & Co.**, Suite No. 23, 26, Chowringhee, Calcutta. (3081)
- Chatrath, Man Mohan, B.A. (Com.), LL.B., A. (25-3-53), **Chatrath & Sharma**, Flat No. 23, 26, Chowringhee Road, Calcutta—13. (2444)
- Chatrath & Sharma**, (J. N. Sharma and M. M. Chatrath), 26, Chowringhee Road, Calcutta—13, also at 24/18, The Mall, Kanpur.
- Chatterjee, Abimukta, G.D.A., A. (1-7-49), F. (16-8-49), **Chatterjee & Chatterjee**, Lala Lajpat Rai Road, Banaras. (197)
- †Chatterjee, Ajit Kumar, M.A., B.Com., A. (20-1-55), 57, Bisweswar Banerjee Lane, Kadamtola, Howrah. (3079)
- Chatterjee, Amalendu, B.Com., A. (1-7-49), F. (12-12-53), **S. N. Banerjea & Co.**, 10, Old Post Office Street, Calcutta—1. (1328)
- Chatterjee & Chatterjee**, (A. Chatterjee), Lala Lajpat Rai Road, Banaras.
- Chatterjee (D. P.) & Co.**, (D. P. Chatterjee, A. C. Banerjee and S. Datta), 10, Old Post Office Street, Calcutta, also at Belilos Road, Howrah.
- Chatterjee, Debi Prosanna, B.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (455)
- Chatterjee, Kanai Lal, M.A., B.Com., A. (7-11-50), **S. Sengupta & Co.**, 10, Old Post Office Street, Calcutta. (1890)
- Chatterjee (M.) & Co.**, (M. Chatterjee), 8/2, Hastings Street, 2nd Floor, Calcutta—1.

- Chatterjee, Mandal, Chakrabarti & Co.**, (S. K. Mandal), 8/2, Hastings Street, 1st Floor, Calcutta—1.
- Chatterjee, Mukundamurari, B.A., A. (1-7-49), F. (12-1-50), **M. Chatterjee & Co.**, 8/2, Hastings Street, 2nd Floor, Calcutta—1. (964)
- †Chatterjee, N. C., A. (1-7-49), F. (16-8-49), Santipara, P.O. Rehabari, Dibrugarh. (1573)
- Chatterjee, (Mrs.) Nilima, B.A., B.Com., A. (29-12-54), 11, Old Post Office Street, Calcutta—1. (3061)
- Chatterjee, Probodh Kumar, B.Sc., B.L., G.D.A., A. (1-7-49), 21/6, Aswini Dutta Road, Calcutta—29. (1526)
- †Chatterjee, Prodyat Kumar, G.D.A., A. (1-7-49), 15, Ballygunge Gardens, Calcutta —19. (1841)
- Chatterjee (S. K.) & Co.**, (Saral Kumar Chatterjee), Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1.
- Chatterjee (S. K.) & Co.**, (Shyamal Kumar Chatterjee), 138, Canning Street, 2nd Floor, Calcutta.
- Chatterjee, Saral Kumar, B.Com., G.D.A., A. (1-7-49), F. (7-6-50), 161, Grand Trunk Road, P.O. Bally. (Dist Howrah). (283)
- Chatterjee, Shyama Charan, B.Com., G.D.A., A. (1-7-49), F. (23-3-50), **S. K. Mukherjee & Co.**, 17, Mangoe Lane, Calcutta—1. (385)
- Chatterjee, Shyamal Kumar, B.Com., A. (15-3-55), **S. K. Chatterjee & Co.**, 138, Canning Street, 2nd Floor, Calcutta. (3124)
- †Chatterjee, Sudhir Kumar, A.S.A.A., A. (1-7-49), 29, Balaram Bose 1st Lane, Calcutta—20. (1503)
- Chatterji (A.) & Co.**, (A. Chatterji), 11, Old Post Office Street, Calcutta—1.
- Chatterji, Amalendu, B.A., B.Com., A. (1-7-49), F. (1-12-50), **A. Chatterji & Co.**, and **Laxman B. Jha & Co.**, 11, Old Post Office Street, Calcutta—1. (1036)
- †Chatterji, Guru Prosad, B.Sc., A.S.A.A., A. (1-7-49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place, Calcutta. (586)
- Chatterji, Ramesh Chandra, B.Sc., B.L., G.D.A., A. (1-7-49), 172, Dharamtala Street, Calcutta—13. (444)
- Chatterjee (S. N.) & Co.**, (S. N. Chattopadhyay), 22, Strand Road, 2nd Floor, Calcutta—1.
- Chatterji, Subimal, B.Com., A. (2-6-51), **B. K. Ray & Co.**, 14, Bentinck Street, Calcutta—1. (2009)
- Chattopadhyay, Anil Kumar, M.A., A. (1-7-49), F. (9-11-53), **D. Basu & Co.**, 10, Old Post Office Street, Calcutta. (1332)
- Chattopadhyay, Kumud Bandhu, B.Sc., G.D.A., A. (1-7-49), F. (24-7-52), 181, Indra Biswas Road, Calcutta—2. (407)
- †Chattopadhyay, Nanigopal, M.A. (Com.), A. (14-8-51), C/o **H. M. Majumdar & Co.**, 8, Old Post Office Street, Calcutta. (2047)
- Chattopadhyay, Sati Nath, B.Com., A. (1-7-49), F. (1-4-54), **S. N. Chatterji & Co.**, 22, Strand Road, 2nd Floor, Calcutta—1. (672)
- Chaturvedi (B. N.) & Co.**, (B. N. Chaturvedi), Chaturvedi House, Kasturba Gandhi Road, Kanpur.
- Chaturvedi, Bishamber Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **B. N. Chaturvedi & Co.**, Chaturvedi House, Kasturba Gandhi Road, Kanpur. (321)
- Chaturvedi (K. R.) & Co.**, (K. R. Chaturvedi) 1st Floor, Room No. 127, 57, Clive Street, Raja Katra, Calcutta.
- Chaturvedi, Kundey Ram, B.Com., A. (14-3-53), **K. R. Chaturvedi & Co.**, First Floor, Room No. 127, 57, Clive Street, (Raja Katra), Calcutta. (2439)
- †Chaudhari, Shankar Onkar, B.A., B.Com., A. (31-3-52), Kundan Villa, Top Floor, Shlvaji Park Road No. 4, Dadar, Bombay—28. (2182)
- Chaudhuri, Ananta Brata, B.Com., A. (15-1-54), **U. M. Chauduri & Co.**, 12/1, Old Post Office Street, Calcutta. (2767)
- †Chaudhuri, Asim, B.Com., A. (4-2-55), 54, Santi Ram Rasta, P.O. Bally. (Dist. Howrah). (3089)
- †Chaudhuri, Bimalesh Ray, B.Sc., B.Com., A. (3-6-50), 93, Harish Mukherjee Road, Calcutta—26. (1758)

- Chaudhuri (N.) & Co** (N. Chaudhuri), 10, Old Post Office Street, Calcutta—1.
 †Chaudhuri, Narendra Bijay, B.A., A. (21-3-50), Chief Accountant, Govt. Electric Supply Dept., 153, Ahlone Strand Road, Rangoon. (Burma). (1674)
- Chaudhuri, Narendralal, B.Com., G.D.A., A.** (1-7-49), F. (16-8-49), N. **Chaudhuri & Co.**, 10, Old Post Office Street, Calcutta—1. (464)
- †Chaudhuri, Saroj Kumar, M.A., B.L., A. (1-7-49), Deputy Controller of Accounts, Tata Iron & Steel Co. Ltd., Jamshedpur. (1142)
- Chaudhuri (U. M.) & Co.**, (U. M. Chaudhuri and A. B. Chaudhuri), 12/1, Old Post Office Street, Calcutta—1.
- Chaudhuri, Upendra Mohan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), U. M. **Chaudhuri & Co.**, 12/1, Old Post Office Street, Calcutta. (49)
- Chellappa (S.) & Co.**, (S. Chellappa and M. R. Narayanan), 69, Big Street, Triplicane Madras—5, also at 13, Promenade Road, Cantonment, Thiruchirapalli.
- Chellappa, S., A. (17-4-50), S. **Chellappa & Co.**, 69, Big Street, Triplicane, Madras—5. (1699)
- Chengavaroyan, M.T., B.Com., A. (24-9-53), 66, Linghi Chetty Street, Madras—1. (2679)
- Chengiah, A., B.A., A. (14-2-55), No. 18, Venkata Iyer Street, Madras—1. (3102)
- Cherian & Cherian**, (V. K. Cherian and P. C. Mathew), Valanjar House, Chetty Street, Kottayam.
- Cherian, K. John, B.A., B.L., A. (6-10-52), Karimparampil, Edathua, Tiruvella. (2300)
- Cherian, Valanjar Kuruvilla, B.Com., A. (23-8-50), **Cherian & Cherian**, Valanjar House, Chetty Street, Kottayam. (1849)
- †Chhabra, Daya Nand, B.A. (Com.), A. (20-1-54), 7A/31, W. E. Area, Karol Bagh, New Delhi. (2774)
- †Chhabra, Mulk Raj, A.C.A. (Eng. & Wales), A. (18-11-52), C/o Dunlop Rubber Co. (India) Ltd., 57B, Free School Street, Dunlop House, P.O. Box No. 391, Calcutta—16. (2324)
- Chhabra, Satish Kumar, B.A. (Com.), A. (16-2-52), S. K. **Chhabra & Co.**, C/o **Rajendra & Co.**, Nai Sarak, Near Clock Tower, Delhi. (2149)
- Chhabra (S. K.) & Co.**, (S. K. Chhabra and Rajendra Singh), C/o **Rajendra & Co.**, Nai Sarak, Near Clock Tower, Delhi.
- Chhatrapati, Vinodchandra Maganjal, B.Com., A. (13-5-54), V. M. **Chhatrapati & Co.**, 2/12, Gandhi Building, Akurli Road, Kandivlee (East), B.S.D. (2867)
- Chhatrapati (V. M.) & Co.**, (V. M. Chhatrapati), 2/12, Gandhi Building, Akurli Road, Kandivlee (East), B.S.D.
- Chhawchharia, Basudeo, B.Com., A.S.A.A., A. (1-7-49), F. (12-8-51), K. N. **Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta. (1050)
- Chhogmal & Co.**, (Chhogmal N. Shah), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay.
- Chhotalal H. Shah & Co.**, (C. H. Shah, P. M. Almeida and V. P. Bagadthey), Bharucha Building, 1st Floor, Princess Street, Bombay—2.
- Chinoy & Co.**, (M. Chinoy), 45, Commercial Chambers, Masjid Bunder Road, Bombay—3.
- Chinoy, Malik, LL.B., A. (23-1-53), **Chinoy & Co.**, 45, Commercial Chambers, Masjid Bunder Road, Bombay—3. (2376)
- Chitale (M. P.) & Co.**, (M. P. Chitale), 10, Alli Chambers, Medows Street, Fort, Bombay.
- Chitale, Madhao Purushottam, B.A., (Hons.), A. (1-7-49), F. (9-6-51), M. P. **Chitale & Co.**, 10, Alli Chambers, Medows Street, Fort, Bombay. (1046)
- Chitale, Prabhakar Purushottam, B.Com., A. (8-9-54), with M. P. **Chitale & Co.**, 10, Alli Chambers, Medows Street, Fort, Bombay—1. (2949)
- Chojar, Ram Labhaya, G.D.A., A. (1-7-49), F. (16-9-50), R. L. **Chojar & Co.**, 5B, Perhlad Market, First Floor, Original Road, Karolbagh, New Delhi. (207)
- Chojar (R. L.) & Co.**, (R. L. Chojar), 5-B, Perhlad Market, First Floor, Original Road, Karolbagh, New Delhi.
- †Chokra, V. N., A. (1-7-49), 5/67, Western Extension, Karolbagh, Delhi. (45)

- Choksey, Narendra Natverlal, B.Com., A. (1-7-49), Banker's House, 34, Chowpatti Road, Behind Wilson College, Bombay—7. (1114)
- †Choksey, Pesi Kushru, B.Com., A. (4-9-52), with Price, Waterhouse, Peat & Co., 4-B, Clive Buildings, Calcutta—1. (2270)
- Chokshi (C. C.) & Co.**, (C. C. Chokshi, H. M. Talati, B. N. Pardiwalla and B. S. Soni), "Girdhar Chambers", Opp. Model Talkies, Gandhi Road, Ahmedabad.
- Chokshi (C. C.) & Co.**, (C. C. Chokshi, B. N. Pardiwalla and G. H. Palkar), Meher House, 15, Cowasji Patel Street, Fort, Bombay—1.
- Chokshi, Chinu Chimanlal, B.Com., A. (1-7-49), F. (16-8-49), **C. C. Chokshi & Co.**, Meher House, 15, Cowasji Patel Street, Fort Bombay—1. (657)
- Chokshi (M. M.) & Co.**, (M. M. Chokshi), Palace Road, Tad Falia, Baroda.
- Chokshi, Manilal Madhavlal, B.Com., A. (1-7-49), **M. M. Chokshi & Co.**, Palace Road, Tad Falia, Baroda. (1192)
- Chokshi, Ranchhodlal Manilal, B.Com., A. (26-8-49), **Shah Mehta & Chokshi**, 41, Medows Street, Fort, Bombay. (1586)
- †Choksy, Rusti Kaikhushroo, A. (1-7-49), 24, 1st Dhobi Talao Street, Palkhiwalla's House, Bombay—2. (1472).
- †Chopra, Brij Mohan, B.Com., A. (17-2-53), with **A. F. Ferguson & Co.**, Scindia House, New Delhi. (2417)
- Chopra (M. R.) & Co.**, (M. R. Chopra), 64, Regal Buildings, New Delhi.
- Chopra, Mool Raj, M.A., B.Com., A. (4-8-53), **M. R. Chopra & Co.**, 64, Regal Buildings, New Delhi. (2585)
- †Chopra, Pindi Das Harichand, A. (17-8-50), Chief Accountant, B. R. Herman & Mohatta (India) Ltd., Sir Phirozeshah Mehta Road, Fort, Bombay. (1824)
- Chopra (S. P.) & Co.**, (S. P. Chopra, P. L. Tandon, A. L. Talwar and R. N. Rai), 'F' Block, Connaught Place, Radial Road No. 7, New Delhi.
- Chopra, Suraj Prakash, B.A., B.Com., (Lond.), A.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, [Incorporating **Chopra (S. P.) & Co.**, and **Tandon (P. L.) & Co.**], 'F' Block, Connaught Place, Radial Road, No. 7, New Delhi. (547)
- Chopra Tandon & Co.**, (S. P. Chopra, P. L. Tandon, A. L. Talwar and R. N. Rai), 'F' Block Connaught Place, Radial Road No. 7, New Delhi also at P.O. Box No. 113, Westcott Building, Mahatma Gandhi Road, Kanpur.
- Chopra, Virendra Nath, B.A., A. (4-11-54), 71, Darya Ganj, Delhi—7. (3019)
- Chothia, Jal Jamshedji, G.D.A., A. (1-7-49), Windsor Chambers, Cowasji Patel Street, Fort, Bombay. (1356)
- †Choudary, Venigalla Pichaiah, B.A., B.Com. (Lond.), A.S.A.A., A. (1-7-49), Accountant Member, Appellate Tribunal, 26, Sterling Road, Cathedral P.O., Madras—6. (1453)
- †Choudhary, Sampatsingh, B.Com., A. (3-11-53), 34, Dufferin Lodge, Station Road, Gwalior. (2717)
- Choudhury, Naresh Chandra, B.Sc., F.S.A.A., A (1-7-49), F. (16-8-49), 26/c, Creek Row, Calcutta—14. (510)
- Choudhury, Pryanath, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 31-C, Ramkrishna Samadhi Road, Calcutta—11. (51)
- Choudhury, Ram Gopal, B.Com., A. (1-7-49), F. (12-12-52), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (1000).
- Choudhury, Sitesh Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Dutt & Choudhury**, 2, Clive Ghat Street, Calcutta—1. (420)
- Chowdhury, Sankari Prosad, G.D.A., A. (1-7-49), **S. P. Chowdhury & Co.**, No. 22, Strand Road, (2nd Floor), Calcutta—1. (712)
- Chowdhury (S. P.) & Co.**, (S. P. Chowdhury), 22, Strand Road, 2nd Floor, Calcutta.
- Chudawala, Manubhai Chunilal, A. (1-7-49), Internal Auditor, B.E.S. & T. Undertaking, Electric House, P.O. Box 192, Bombay—1. (1344)
- †Clerk, Vasantilal Chhaganlal, G.D.A., A. (1-7-49), 2nd Parsiwada, Bal Krishna Niwas, 3rd Floor, Room No. 46, Vithalbhai Patel Road, Bombay—4. (704)
- †Coates, Joseph Michael Smith, O.B.E., A. (1-7-49), C/o Price Waterhouse & Co., 31, Morley Street, Newcastle-Upon-Tyne. (U.K.). (1522)

- Cole, Frederick Arthur, F.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay. (28)
- Contractor, Dinsha Edalji, A. (1-7-49), 200-202, Khetwadi Back Road, Bombay. (793)
- Contractor (H. M.) & Co.**, (H. M. Contractor and M. H. Contractor), Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Contractor, Huseni Mohammedally, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **H. M. Contractor & Co.**, Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort, Bombay. (388)
- Contractor, Mohsin Huseini, B.Com., A. (17-3-54), **H. M. Contractor & Co.**, Mustafa Building, 7, Sir Phirozeshah Mehta Road, Bombay. (2811)
- Cooper, Adarji Nowroji, G.D.A., A. (1-7-49), F. (18-10-51), with **Sorab S. Engineer & Co.**, Dr. Anklesvarias Block No. 2, Kankaria Parsi Colony, Ahmedabad. (524)
- Cooper, Framji Cawasji, B.A., LL.B., G.D.A., A. (1-7-49), Secretary, Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Bombay. (1149)
- †Cooper, Russi Naveroji, A. (1-7-49), Mack Trucks (B. R.) Ltd., North Street, Barking Essex. (U.K.) (1002)
- Cooper, (Dr.) Rustom Cavajee, M.Com., Ph.D. (Econ.), F.S.A.A., A. (1-7-49), F. (29-11-51), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (1096)
- †Cooper, Sorab Nowroji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Deputy Chief Accountant, The Associated Cement Cos. Ltd., No. 1, Queens Road, Bombay. (1292)
- †Corbett, John Thalberg, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane, London. E.C.2. (1366)
- Cornelius & Davar.**, (D. R. Davar), 51, Esplanado Road, Bombay.
- Crooks, George Reid, A. (1-7-49), F. (16-8-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (364)
- †Culling, Charles Richards, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London. E.C.2. (1384)
- †Curry, Ignatius Neal, A.C.A. (Ireland), A. (22-10-54), 24, Park Street, Calcutta. (3001)
- †Curtis Cody, Herbert William, A. (9-2-53), C/o Major J. E. Ross, 54, Manorway, North Harrow, Middlesex. (U.K.). (2395)
- Daboo, Behram Pirojsha, A. (30-5-51), 1st Floor, Hormund Building, Sleater Road, Bombay—7. (2005)
- †Dadabhoy, Jal Nariman, B.Sc., G.D.A., A.S.A.A., A. (1-7-49), Chief Accountant, Tata Chemicals Ltd., Bombay House, 24, Bruce Street, Fort, Bombay—1. (465)
- Dadachanji, Shavak Phirozsha, M.Com., A. (25-8-53), 37-B, Gool Mahal, Sleater Road, Bombay—7. (2624)
- Dafria & Co.**, (V. G. Dafria), Cloth Market, Ratlam.
- Dafria, Vardhaman Gulabchand, B.Com., A. (7-10-49), F. (1-4-55), **Dafria & Co.**, Cloth Market, Ratlam. (1611)
- Dakshinamurthy, Karra, B.A., A. (1-7-49), F. (16-8-49), **Karra & Co.**, "Narayan Castle", 10-B, Edward Elliot's Road, Mylapore, Madras—4. (673)
- Dakshinamurthi, K. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 56, Kailasapuram, Tirunelveli Junction. (764)
- Dalal (A. H.) & Co.**, (A. H. Dalal), Rajabahadur Building, 3rd Floor, 24-B, Hamam Street, Fort, Bombay—1.
- Dalal, Arvind Harmukhrai, B.Com., A. (25-6-51), **A. H. Dalal & Co.**, Rajabahadur Building, 24-B, Hamam Street, Fort Bombay—1. (2031)
- Dalal, Arvind Parshottamdas, B.Com., A. (20-9-54), 60, Motiram Mansion, 2nd Road, Khar, Bombay. 21. (2937)
- †Dalal, Babubhai Nagindas, B.Com., G.D.A., A. (25-7-50), 143-145, Dadysheeth Agiari Lane, Bombay—2. (1810)
- Dalal (C. L.) & Co.**, (C. L. Dalal), C/o P. T. Shah & Sons, East & West Building, 55, Apollo Street, Fort, Bombay—1.
- Dalal, Champaklal Lalooobhai, G.D.A.**, A. (1-7-49), F. (12-3-50), **C. L. Dalal & Co.**, East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street, Bombay. (504)

- †**Dalal, Chandulal Bhagubhai**, B.Com., A. (29-9-52), Municipal Chief Auditor, Ahmedabad Municipal Corporation, Ahmedabad. (2291)
- Dalal, Desai & Kumana**, (J. T. Desai, B. E. Kumana and J. V. Agashivala), Mherwan Buildings, 23, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- †**Dalal, Homi Pestonji**, A.S.A.A., A.C.I.S., G.D.A., A. (1-7-49), Senior Administrative Officer, The Associated Cement Companies Ltd., 1, Queens Road, Bombay. (706)
- Dalal & Kapadia**, (S. C. Dalal and R. T. Kapadia), 803, Prospect House, Raghunath Dadaji Street, Fort, Bombay.
- Dalal, Kunjvihari Ramanlal**, A (17-11-50), with **Natvarlal Vepari & Co.**, Lalgate, Kanpith, Surat. (1902)
- Dalal & Lakhani**, (V. K. Lakhani, and Y. G. M. Dalal), 27, Commercial Chambers, Masjid Bunder Road, Bombay—3, also at Sardar Vastra Niketan, 2nd Floor, Mahatma Gandhi Road, Baroda.
- Dalal, Natvarlal Thakordas**, B.Com., A. (1-7-49), F. (5-2-53), **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (1085)
- †**Dalal, Natvarlal Chandulal**, B.A., G.D.A., A.I.I.B., A. (1-7-49), Mangal Bhavan, 3rd Floor, Room No. 25, Mangalwadi, Girgaum, Bombay. (379)
- †**Dalal, Phiroze Hirjibhai**, M.A., G.D.A., A. (1-7-49), Puran Nivas, 3rd Floor, Arthur Bunder Road, Colaba, Bombay—5. (1117)
- Dalal, Prabhakar Damodar**, B.Com., A. (20-8-51), **Dalal & Warerkar**, Agra Road, Dhulia. (W.K.). (2058)
- Dalal, Ramaniklal Karasondas**, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (111)
- †**Dalal, Ruttonshaw Pestonjee**, F.S.A.A., A. (1-7-49), F. (16-8-49), Member, Income-tax Appellate Tribunal, Plot No. 5 Sleater Road, Bombay—7. (85)
- Dalal & Shah**, (R. K. Dalal, Y. C. Amin and V. R. Dalal), 49-55, Apollo Street, Fort, Bombay.
- Dalal, Shantilal Chunilal**, B.Com., A (21-9-49), **Dalal & Kapadia**, 803, Prospect House, Raghunath Dadaji Street, Fort, Bombay—1. (1600)
- Dalal, Vasant Ramaniklal**, B.Com., A. (4-8-54), **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (2902)
- Dalal & Warerkar**, (B. V. Warerkar and P. D. Dalal), Agra Road, Dhulia.
- Dalal, Yusuf Gulam Mohammad**, B.Com., A. (5-3-53), **Dalal & Lakhani**, Sardar Vastra Niketan, 2nd Floor, Mahatma Gandhi Road, Baroda. (2433)
- Dalia, Hasmukh Nathalal**, B.Com., A. (28-5-53), 27, Tejpal Scheme, Gopalkrishna Nivas, Vile-Parle (East), Bombay—24. (2520)
- Damania, Homi Merwanji**, M.Com., A. (19-8-50), **Kapadia Damania & Co.**, Aga Khan Building, Dalal Street, Fort, Bombay. (1840)
- Damania, Panday & Bajan**, (D. N. Panday and N. B. Bajan), 3rd Floor, Navasari Building, 240, Hornby Road, Fort, Bombay.
- Damanwala, Ratanshaw Jehangirshaw**, A. (5-12-51), Sir Dhunjibhoy Bomanji Building, Coppersmith Street, Mazgaon, Bombay—10. (2118)
- †**Damkevala, Hormazdiar Fredoon**, A.S.A.A., A. (1-7-49), Internal Audit Officer, The Tata Iron & Steel Co., Ltd., Jamshedpur. (659)
- Damle & Co.**, (K. S. Damle), Beaumont Chambers, 2nd Floor, 27/29, Medows Street, Fort, Bombay.
- Damle, Krishnaji Sakharam**, A. (11-2-53), **Damle & Co.**, Beaumont Chambers, 2nd Floor, 27/29, Medows Street, Fort, Bombay. (2403)
- †**Damle, Narayan Vasudeo**, M.A., LL.B., A. (20-8-51), Inspecting Assistant Commissioner of Income-tax, Nagpur. (2060)
- Damle, Raghunath Shankar**, B.A. (Hons.), A. (5-7-50), Anandi Chawl, Shastri Hall, Grant Road, Bombay—7. (1782)
- Dandekar, Krishna Raghunath**, B.Com., A. (1-7-49), F. (24-8-53), **Kolatkar & Dandekar**, Comilla Bank Building, 263, Hornby Road, Fort, Bombay—1. (1256)
- Dandekar, Ganesh Mahadev**, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. K. Dandekar & Co.**, 16, Moore Street, Madras. (421)

Dandeker (M. K.) & Co., (G. M. Dandeker, S. B. Dandeker, E. D. Visvanathan, M. B. Shah and V. M. Desai), 16, Moore Street, Second Line Beach, Madras, also at No. 26, 5th Main Road, Gandhinagar, Bangalore.

†Dandeker, Narayan, A. (1-7-49), C/o The Associated Cement Co.'s Ltd., 1, Queen's Road, Bombay—1. (1262)

Dandeker (S. B.) & Co., (G. M. Dandeker, E. D. Visvanathan, S. B. Dandeker, P. N. Bam, M. B. Shah and V. M. Desai), P-36, Royal Exchange Place Extension, 2nd Floor, Calcutta—1.

Dandeker, Shankarrao Bhaskarrao, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Dandeker & Co.**, P-36, Royal Exchange Place Extension, 2nd Floor, Calcutta—1. (147)

Dani (R. S.) & Co., (R. S. Dani), Naya Bazar, Ajmer.

Dani, Radhey Shyam, B.Com., A. (21-9-49), **R. S. Dani & Co.**, Naya Bazar, Ajmer. (1594)

Dara Sorabji, (D. S. Doctor and I. S. Mehta), Hashim Building, 38-40, Churchgate Street, Fort, Bombay, also at Sir Phirozshah Mehta Road, Fort, Bombay.

Darbari (M. D.) & Co., (M. D. Darbari), 8, Old Post Office Street, Calcutta.

Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. D. Darbari & Co.**, 8, Old Post Office Street, Calcutta. (32)

†Daroowalla, Nadirshah Ardeshir, B.Com., A.C.I.S., A.S.A.A., A. (1-7-49), Chief Accountant, The New India Assurance Co., Ltd, Esplanade Road, Fort, Bombay. (1410)

†Daruvala, Jal Khurshedji, B.A. (Hons.), A.S.A.I., A. (25-9-51), Deputy Municipal Commissioner, Bombay Municipal Corporation, Bombay. (2082)

Daruvala, Percy Bomanji, B.Com., A. (18-6-51), 664, Roshan Mansion, Parsi Colony, Dadar, Bombay. (2021)

Daruvala, Jal Cawasji, A.I.C.W.A., A. (1-7-49), "Hardinge House", Gowalia Tank, P.O. Cumballa Hill, Bombay. (201)

Daruwala, Sham Tehmuraspo Byramji, M.Com., A.S.A.A., A. (18-6-51), **S. T. Byramji & Co.**, Central Bank Building, Fort, Bombay—1. (2020).

Daruwalla, Freddy Kaikhushroo, B.Com., A. (7-12-53), Karvarana Mansion, Naigam Cross Road, Dadar, Bombay. (2748)

Das, Akshoy Kumar, B.A., B.Com., A. (1-7-49), 100, Harrison Road, Calcutta. (1168)

Das, Arun Kumar, B.Sc., B.Com., A. (6-10-50), **H. C. Das & Co.**, 1/1, Vansittart Row, Dalhousie Square South, Calcutta—1. (1875)

Das (B. N.) & Co., (B. N. Das), 2, Clive Ghat Street, Calcutta—1.

Das, Bhupati Nath, B.Com., A. (28-8-53), **B. N. Das & Co.**, 2, Clive Ghat Street, Calcutta—1. (2635)

Das & Chatterjea, (R. C. Das), 152, Harish Mukherjee Road, Calcutta—25

Das, (G.) & Co., (G. C. Das and S. Sen Gupta), 3rd Floor, 6, Old Post Office Street, Calcutta—1.

Das, Ganesh Chandra, B.Com., A. (13-8-53), **G. Das & Co.**, 3rd Floor, 6, Old Post Office Street, Calcutta—1. (2600)

Das, Ghanshyam, B.Com., A. (13-11-53), **Ghanshyam Das & Co.**, K. 31/36, Bhairo Nath, Banaras—1. (2731)

Das (H. C.) & Co., (H. C. Das & A. K. Das), 1/1, Vansittart Row, Dalhousie Square South, Calcutta.

Das, Harendra Chandra, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. C. Das & Co.**, 1/1, Vansittart Row, Calcutta. (42)

Das, Indra Nath, M.A., B.Com., A. (2-5-51), 9, Hastings Street, Calcutta—1. (1994)

Das (J. C.) & Co., (B. K. Sen Gupta & S. N. Sen Gupta), 135, Canning Street, Calcutta—1.

Das, Manindra Chandra, B.A., A.S.A.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1304)

Das (N. N.) & Co., (N. N. Das), 8/2, Hastings Street, Calcutta.

Das, Narendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. N. Das & Co.**, 8/2, Hastings Street, Calcutta. (143)

†Das, Ramanath, B.Com., A. (19-11-52), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, Calcutta—1. (2328)

- Das (R. C.) & Co.**, (R. C. Das), 1-B, Old Post Office Street, 3rd Floor Calcutta—1.
 Das, Ram Chandra, B.Com., A. (27-8-52), **R. C. Das & Co.**, No. 1-B, Old Post Office Street, 3rd Floor, Calcutta—1. (2261)
- Das, Ram Charan, B.A. (Com.), A. (4-5-50), **R. C. Das Mathur & Co.**, 1893/1/F, Chandni Chowk, 2nd Floor, Opposite Dariba, Delhi. (1709)
- Das, Ramesh Chandra, B.A., A. (1-7-49), F. (16-8-49), **Das & Chatterjea**, 152, Harish Mukherjee Road, Calcutta—25. (736)
- †Das, Ranendra Mohan, B.Com., A. (16-2-52), 15/3, Rajapur Development Scheme, Jadavpore, Calcutta—32. (2162)
- †Das, Rati Kanta, B.A., B.Com., A. (20-5-53), E-B, Hara Lal Mitra Street, Top Floor, Calcutta—8. (2513)
- †Das, Rohini Kanto, B.Sc., A.S.A.A., A. (1-7-49), Secretary, Central Board of Revenue, North Block, New Delhi. (1273)
- Das, Samir Kumar, B.Sc., B.Com., A. (31-7-53), **T. K. Ghose & Co.**, 10, Old Post Office Street, Calcutta. (2576)
- Das, Santosh Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **S. K. Das & Co.**, 2, Mission Row, Calcutta—1. (347)
- Das (S. K.) & Co.**, (S. K. Das), 2, Mission Row, Calcutta—1.
- Das Sarkar & Co.**, (U. N. Das and A. P. Sarkar), 8/2, Hastings Street, Top Floor, Calcutta—1.
- Das Sarma, Ranendra Lal, B.Com., A. (1-4-53), **Sarma & Co.**, 8/2, Hastings Street, Top Floor, Room No. 20, Calcutta—1. (2464)
- Das, T. Venkata, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Satyanarayananpuram, Vijayawada—2. (559)
- †Das, Uma Shankar, B.A., A. (1-7-49), F. (27-9-51), C/o **S. N. Banerjea & Co.**, 10, Old Post Office Street, Calcutta—1. (1028)
- Das, Upendra Nath, B.Sc., A. (1-7-49), **Das Sarkar & Co.**, 8/2, Hastings Street, Top Floor, Calcutta—1. (1183)
- †Das Bhowmik, Pulin Chandra, B.Sc., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 10, Madan Street, Calcutta. (680)
- Das Gupta (A. C.) & Co.**, (J. N. Gupta), 12-1, Old Post Office Street, Calcutta—1.
- †Das Gupta, Benoyendra Nath, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Tariff Commission, Govt. of India, Ballard Estate, Bombay. (234)
- Das Gupta, Benoyendra Nath, M.A., B.Com., A. (1-7-49), 7/2-B, Hazra Road, P.O. Kalighat, Calcutta—26. (740)
- †Das Gupta, Binode Kumar, M.A. (Com.), B.L., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, Calcutta. (1151)
- †Das Gupta, Debi Prasad, B.A., G.D.A., A. (18-7-52), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd, Jamshedpur. (2234)
- †Das Gupta, Deb Kumar, B.Com., A.C.I.S., A. (1-7-49), 27, Gopal Bose Lane, P.O. Amherst Street, Calcutta—9. (1189)
- †Das Gupta, Indu Bhushan, M.A. (Com.), LL.B., A.S.A.A., A. (1-7-49), Chief Accountant, Bombay Port Trust, Ballard Estate, Fort, Bombay. (1186)
- Das Gupta, Jnanendra Narayan, A.S.A.A., A. (18-9-53), F/4, Hyderabad Colony, Banaras Hindu University, Banaras. (2675)
- †Das Gupta, Nirmalendu, B.A., M.A. (Com.), A. (15-5-52), 21A, Ganguly para Lane, Calcutta—2. (2208)
- Das Gupta, Phani Bhushan, B.Com., A. (12-1-55), **P. Das Gupta & Co.**, 57/1, Keshab Sen Street, 1st Floor, Room No. 36, Calcutta—9. (3076)..
- †Das Gupta, Prabodh Nath, G.D.A., A. (1-7-49), Officer on Special Duty, Central Board of Revenue, New Delhi. (1309)
- †Das Gupta, Pratul Kumar, B.Sc., G.D.A., A. (1-7-49), 27, S. R. Das Road, P.O. Kalighat, Calcutta. (891)
- †Das Gupta, Premtosh, B.Sc., A. (1-7-49), C/o **Shaw Wallace & Co., Ltd.**, 4 Bankshall Street, P.B. No. 70, Calcutta. (760)
- Das Gupta, Promatha Nath, B.A., G.D.A., A. (1-7-49), F. (29-11-50), Gauhati.** (665)

Das Gupta, Ranjan Kumar, B.Com., A. (16-4-52), 12/1, Old Post Office Street, Calcutta—1. (2191)

Das Gupta (S. N.) & Co., (S. N. Das Gupta), 17, Mangoe Lane, Calcutta—1.

Das Gupta, Sailendra Nath, B.Sc., A. (1-7-49), F. (5-7-50), **S. N. Das Gupta & Co.**, 17, Mangoe Lane, Calcutta—1, (562)

Dass & Co., (A D. Kapur), Civil Lines, Jullundur City.

Dass & Maulik, (P. C. Maulik and P. C. Dass), 9/1, Old Post Office Street, Calcutta—1.

Dass, Pranesh Chandra, M. A., B.Com., A. (16-2-52), **Dass & Maulik**, 9/1, Old Post Office Street, Calcutta—1. (2147)

Dastgir (S. G.) & Co., (S. G. Dastgir), Imperial Post Office Lane, Abid Road, Hyderabad (Dn.), also at Shah Ganj, Aurangabad (Dn.) and Moonda, Jalna.

Dastgir, Syed Gulam, B.Com., A. (1-7-49), F. (16-8-49), **S. G. Dastgir & Co.**, Imperial Post Office Lane, Abid Road, Hyderabad (Dn). (727)

Dastoor (H. J.) & Co., (H. J. Dastoor), 12A, Colaba Chambers, Wodehouse Road, Bombay—5.

Dastoor, Hormasji Jamshedji, B.A., F.S.A.A., A. (1-7-49), **H. J. Dastoor & Co.**, 12A, Colaba Chambers, Wodehouse Road, Colaba, Bombay—5. (1501)

†Dastoor, Jehangir Framroz, B.Com., A. (20-4-53), 7, Grants Lane, Calcutta. (2473)

†Dastur, Behramsha Cursetji, A. (2-4-52), M-41, Cusrow Bag, Causeway, Fort, Bombay. (2184)

Dastur, Burjor Byramji, B.Com., A. (22-1-53), Bansilal Mansion, 22, Apollo Shreet, Fort, Bombay. (2371)

Dastur, Dara Nasserwanji, G.D.A., A.S.A.A., A. (1-7-49), F. (5-2-53), **Dastur Kanga & Co.**, 5, Hamam Street, Fort, Bombay. (449)

†Dastur, Dinsaw Kavasji, G.D.A., A. (1-7-49), C/o Greaves, Cotton & Crompton Parkinson Ltd., 1, Forbes Street, Fort, Bombay. (915)

Dastur, Erach Jamshedji, B. Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort, Bombay—1. (48)

Dastur Kanga & Co., (D. N. Dastur and J. R. Kanga), 5, Hamam Street, Fort, Bombay.

Datar, Ganesh Dattatraya, A (23-8-50), 25E, Tarabaug, Bombay—4. (1850)

†Datta, Bimal Bhushan, M.A., B.Com., A. (8-2-51), Accountant, Bengal Chemical & Pharmaceutical Works Ltd., 164, Maniktala, Main Road, Calcutta—11. (1951)

†Datta, Dharani Dhar, B.Sc., B.Com., A. (1-7-49), 11/A, Bhur Lane, Calcutta—6. (1249)

Datta, Dilip Kumar, B.Com., A. (1-7-49), 18/33, Dover Lane, Calcutta—29. (1288)

†Datta, Kalyan Kumar, B Sc., A S.A.A., A. (1-7-49), 95/1, Garpar Road, Calcutta. (411)

Datta (K. B.) & Co., (K. B. Datta), 23A, Netaji Subhas Road, Calcutta—1.

Datta, Kanti Bikas, B.Com., A. (1-7-49), **K. B. Datta & Co.**, 23A, Netaji Subhas Road, Calcutta—1. (1507)

Datta (K. L.) & Co., (K. L. Datta), Datta Bhawan, Lal Gate, Alwar.

Datta, Kanhaiya Lal, B.Com., LL.B., A. (30-10-53), **K. L. Datta & Co.**, Datta Bhawan, Lal Gate, Alwar. (2704)

†Datta, Mahesh, M.A., LL.B., A.S.A.A., I.A. & A. S., A. (1-7-49), Examiner, Office of the Accountant General, Hyderabad (Dn.). (709)

Datta, Manoranjan, B.Sc., A. (1-7-49), P.O. Aurangabad, Dist. Murshidabad. (1544)

Datta, Rabindra Nath, B.Com., A. (9-6-54), **R. N. Datta & Co.**, 139/A, Cornwallis Street, Calcutta—4. (2874)

Datta (R. N.) & Co., (R. N. Datta), 139/A, Cornwallis Street, Calcutta—4.

Datta, Sachindra, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (19-12-51), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (1105)

Datta, Satyaranjan, B.Sc., G.D.A., A. (1-7-49), C/o Associated Electrical Industries (India) Limited, "Crown House", 6, Mission Row, Calcutta—1. (520)

Datta, Sudhir Chand, B.A., B.L., A. (19-8-50), **Duttmukhopadhyay & Co.**, 4, Mission Row, Calcutta (1835)

Datta (S. N.) & Co., (S. N. Datta), Dak Bungalow Road, Patna—1.

- Datta, Surendra Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Datta & Co.**, Dak Bungalow Road, Patna—1. (317)
- Dattu Rao, P.Sc., B.A., B.Com., G.D.A., A. (1-7-49), F. (28-8-51), No. 12, Central Bank Road, Chamarajapet, Bangalore City. (828)
- Davar, Dorab Rustomji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Cornelius & Davar**, 51, Esplanade Road, Fort, Bombay. (232)
- Davar, Maneck Ardeshir, M.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **Maneck A. Daver & Co.**, 8, Old Post Office Street, Calcutta. (176)
- Davar, Minu Savakshah, F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Batliboy & Co.**, 1-B, Old Post Office Street, Calcutta. (63)
- Davar (N.S.) & Co.**, (N.S. Davar), Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.
- Davar, Nanabhoy Sorab, A. (21-3-50), **N. S. Davar & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay. (1656)
- Davar (Navroz A.) & Co.**, (N. A. Davar), Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.
- Davar, Navroz Ardeshir, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Navroz A. Davar & Co.**, Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay. (144)
- †Dave, Anant Dalpatram, B.Com., A. (6-2-51), Income-Tax Officer, 3rd Floor, Chikhal House, 453-55, Kalbadevi Road, Bombay—2. (1947)
- Dave, Madhusudan Ambalal, B.Com., A. (1-4-53), Noble Chambers, Parse Bazar Street, Fort, Bombay—1. (2460)
- Dave, Rohitkumar Jayantilal, B.Cm., A. (8-9-53), Devshri Lakha Patel's Pole, Sankdi Sheri, Ahmedabad. (2653)
- Daver, Naushirwan Burjorjee, A.S.A.A., A. (1-7-49), "Burjor Building", 38, Garden Road, Apollo Reclamation, Bombay. (1108)
- †Davitre, Ardeshir Sorabji, A. (1-7-49), C/o P. S. Devitre, Divecha Building, Malcolm Baug, Jogeshwari, Bombay. (1307)
- ††Dawson, Leonard Fredrick, A.C.A. (Eng. & Wales), A. (16-6-54), with **Ford, Rhodes, Parks & Co.**, 64, Stephen House, Dalhousie Square, Calcutta. (2878)
- Dawur, M.H., A. (1-7-49), F. (16-8-49), 83, Bolton House, Opp. Marine Lines Station, Queens Road, Bombay. (1562)
- Day & Co.**, (B. K. Day and P.S. Banerjee), 12/1, Old Post Office Street, Calcutta, also at 7, Dinoo Lane, Howrah.
- Day, Birendra Kumar, A. (1-7-49), F. (16-8-49), **Day & Co.**, 7, Dinoo Lane, P.O. Kadamtola, Howrah. (537)
- Day, Subodh Kumar, A.S.A.A., A. (1-7-49), F. (16-8-49), 30, Elgin Road, Calcutta. (94)
- Dayal, Shri B.A.(Com.), A. (17-1-53), **Dial & Co.**, Near Central Bank of India Ltd., (Above Jain Jewellers), Chand nichowk, Delhi. (2359)
- De (A. K.) & Co.**, (A. K. De), 8/2, Hastings Street, Calcutta—1.
- De, Amarendra Kumar, B.Com., A. (1-7-49), **A. K. De & Co.**, 8/2, Hastings Street, Calcutta. (1505)
- †De, Amulyadhan, G.D.A., A. (1-7-49), 13, Aswini Dutt Road, Calcutta—29. (1308)
- †De, Ashutosh, B.A., G.D.A., A. (1-7-49), 49/1A, Tollygunge Road, Calcutta. (912)
- De (B. K.) & Co.**, (B. K. De and A. K. Dey), 8/2, Hastings Street, 2nd Floor, Calcutta.
- De, Bejoy Krishna, A. (1-7-49), F. (23-5-52), **B. K. De & Co.**, 8/2, Hastings Street, 2nd Floor, Calcutta. (1130)
- De, Bejoy Krishna, M.A., B.Com., A. (1-7-49), 14, Santi Ghosh Street, Calcutta—4. (1551)
- †De, Brajendra Kumar, B.Sc., A. (1-7-49), 173-B, Raja Dinendra Street, Calcutta —4. (772)
- De & Ganguli**, (G. Ganguli), 3/1, Mangoe Lane, Calcutta—1.
- De H. P. & Co.**, (Haraprasad De), 5/2, Garstin Place, Calcutta—1.
- De, Haraprasad, M. A., B.Com., A. (1-7-49), F. (24-12-49), **H. P. De & Co.**, 5/2, Garstin place, Calcutta—1. (943)
- De, Parimal Kumar, M.A., B.Com., A. (4-3-55), **P. K. De & Co.**, 283, Upper Chitpur Road, Calcutta—5. (3115)

- De (P. K.) & Co.**, (P. K. De), 283, Upper Chitpur Road, Calcutta—5.
De (S. N.) & Co., (S. N. De), 9, Hastings Street, Calcutta—1.
De, Sambhu Nath, B.Com., A. (18-5-50), **Sambhu N. De & Co.**, 1-B, Old Post Office Street, Calcutta—1. (1730)
De, Sitanath, B.Com., A. (1-7-49), F. (16-8-49), **S. N. De & Co.**, 9, Hastings Street, Calcutta. (896)
Deavin, John, A. (1-7-49), F. (12-1-52), **Fraser & Ross**, Barrow House, 1Z, McLean Street, P.B. No. 1352, Madras. (1092)
Deb, Malay Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 8/2, Hastings Street, Calcutta. (13)
Deb, Manishi Kumar, B.Com., A. (4-8-54), 8/2, Hastings Street, Calcutta—1. (2903)
Demetrius, St. John, A. (1-7-49), F. (16-8-49), **George Read & Co.**, Avenue House, Chowringhee Square, Calcutta—1. (287)
Desai & Co., (O. M. Desai), Jabalpore Wala's Bldg., Near Hind Bank Ltd., Johri Bazar, Jaipur.
Desai (A. H.) & Co., (A. H. Desai), 73-75, Mirza Street, Zaveri Bazar, Bombay—3.
Desai, Amrit Haribhai, B.Com., A. (1-7-49), F. (1-4-55), **A. H. Desai & Co.**, 73/75, Mirza Street, Zaveri Bazar, Bombay—3. (1477)
Desai (B. D.) & Co., (B. D. Desai), 361, Hornby Road, Fort, Bombay—1.
†**Desai, Balvantrai Dahyabhai, B.Com., A.** (1-7-49), Ekadashi Building, 25, Parekh Street, Bombay—4. (1498)
Desai, Balvantrai Dayabhai, A. (1-7-49), F. (22-6-51), **B. D. Desai & Co.**, 361, Hornby Road, Fort, Bombay—1. (1061)
Desai, Bhalchandra Naginlal, A. (31-10-53), with **Lakhia Desai & Co.**, Model Cinema, Gandhi Road, Ahmedabad. (2711)
Desai, Bhalchandra Naranji, B.Com., A. (29-7-53), Cama Chambers, 23, Medows Street, Fort, Bombay. (2569)
†**Desai, Bhupendraraai Ranchhodji, B.Com., A.** (21-7-53), Gajanan Nivas, Room No. 10, Tejpal Scheme, Road No. 2, Vile-Parle (East), Bombay—24. (2564)
Desai, Chandrakant Maganlal, B.Com., A. (13-11-50), Chief Accountant, The Dewan Bahadur Ramgopal Mills Ltd., Tank Road, Secunderabad (Dn.). (1897)
Desai, Dadiba Manchersha, B.Com., A. (14-2-53), 787, Bhagat Manor, Parsee Colony, Dadar, Bombay. (2414)
Desai, Dhirajlal Manibhai, B.Com., A. (22-1-53), **Dhirajlal Desai & Co.**, Jhaveri House, 2nd Floor, 110, Medows Street, Fort, Bombay—1. (2370)
Desai, Dhirubhai Nanubhai, B.Sc., A. (27-4-53), **Dhirubhai & Co.**, Cama Building, 2nd Floor, 24-26, Dalal Street, Fort, Bombay—1. (2487)
Desai (D. S.) & Co., (D. S. Desai), Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2.
Desai, Dinkar Sakhararam, A. (1-7-49), F. (16-8-49), **D. S. Desai & Co.**, Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2. (787)
†**Desai, Dinuprasad Krishnalal, A.S.A.A., A.** (8-6-50), Jardine Henderson Ltd., 4, Clive Row, Calcutta. (1764)
Desai, Jagdish Vishnuprasad, B.Com., A. (28-9-51), **Jagdish V. Desai & Co.**, Opp. Doshiwada's Street, Kalupur Road, Ahmedabad. (2084)
Desai, Jagesh Mathuradas, B. Com., A. (28-8-51), **Jagesh Desai & Co.**, 65, Mahatma Gandhi Road, Fort, Bombay—1. (2068)
Desai, Jal Temulji, G.D.A., A. (1-7-49) F. (16-8-49), **Dalal, Desai & Kumana**, Merwan Building, 23, Sir Phirozeshah Mehta, Road, Fort, Bombay. (154)
Desai, Kantilal Chhotalal, B.Com., A. (15-4-53), 22, Apollo Street, 2nd Floor, Fort, Bombay—I. (2448)
Desai, (K. G.) & Co., (K. G. Desai), 11-B, Yusuf Buildings, 1st Floor, Mahatma Gandhi Road, Fort, Bombay—1.
Desai, Krishnakant Gulabbhai, B.Com., A. (26-8-53), **K. G. Desai & Co.**, 11B, Yusuf Building, 1st Floor, Mahatma Gandhi Road, Fort, Bombay—1. (2628)
Desai, Mahendra Jamiatram, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **Lakhia Desai & Co.**, Model Talkies Building, Gandhi Road, Ahmedabad. (599)

- Desai, Manubhai Dolatrai, Jivanji, A. (1-7-49), F. (30-3-51), **Manubhai Desai & Co.**, "Mirabelle Hotel", 3rd Floor, 33-A, New Marine Lines, Bombay. (966)
- †Desai, Meher Nanabhai, B.A., B.Com., A. (1-7-49), with Batliboi, **Purohit & Darbari**, 8, Old Post Office Street, Calcutta. (806)
- †Desai, Mohanlal Haribhai, B.Com., LL.B., A. (17-5-50), 28, Adarsh Society, Ellis Bridge, Ahmedabad—9. (1723)
- Desai, Nanubhai Jogibhai, A. (1-7-49), F. (16-8-49), **Nanubhai Desai & Co.**, Sir Vitthaldas Chambers, 16, Apollo Street, Fort, Bombay. (660)
- †Desai, Nanubhai Vallabhbai, A. (23-12-49), Appellate Assistant Commissioner of Income-tax, L. Range, Bombay, Central Government Buildings, Queen's Road, Bombay—1. (1639)
- Desai, Navinchandra Kukubhai, B.Com., A. (1-7-49), F. (12-8-53), Ratansi Dhanji Bhatia, Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar, Bombay. (1271)
- Desai, Navinchandra Ramanlal, A. (21-3-50) **N. R. Desai & Co.**, 10, Homji Street, Fort, Bombay—1. (1662)
- Desai (N. R.) & Co.**, (N. R. Desai), 10, Homji Street, Fort, Bombay.
- Desai, Noshir Nanabhai, B.A., B.Com., A. (1-7-49), F. (3-11-53), **Naushir M. Marfatia & Co.**, Alice Building, Hornby Road, Fort, Bombay. (1280)
- Desai, Ochhavlal Maneklal, A. (1-7-49), **Desai & Co.**, Jabalporewala's Bldg., Near Hind Bank Ltd., Johari Bazar, Jaipur. (1253)
- Desai (R. D.) & Co.**, (R. D. Desai), Chandanmal Mansion, First Floor, 431, Kalbadevi Road, Bombay.
- †Desai, Ramanlal Nichhabhai, B.Com., A. (1-4-54) 14, Dalal Lodge, 25, Ghodbunder Road, P.O. Malad (West), Bombay. (2821)
- †Desai, Ramanlal Ranchodji, B.Com., A. (8-5-51), B-4, Brother House, National Library Road, Bandra, Bombay. (1998)
- Desai, Rameshchandra Dahyabhai, B.Sc. A. (1-7-49), F. (24-1-52), **R. D. Desai & Co.**, Chandanmal Mansion, First Floor, 431, Kalbadevi, Bombay—2. (1071)
- Desai, Rashmikant Hiralal, B.Com., A. (1-6-50), 1st Floor, Bachoobai Building, 187, Hornby Road, Fort, Bombay. (1755)
- Desai, Rohit Rajendra, B.Com., A. (23-2-53), "Rajgruha", 17, Nootan Society, Ellis Bridge, Ahmedabad—7. (2424)
- Desai, Shantanu Nanubhai, A. (1-7-49), F. (29-6-53), **Nanubhai & Co.**, Jethangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay. (1232)
- Desai, Shirishchandra Ratilal, B.Com., A. (2-12-50), Nootan Nagar, 'H' Building, Block No. 26, Turner Road, Bandra, Bombay. (1912)
- Desai, Shirishkumar Bapubhai, B.Com., A. (8-8-53), **R. H. Kelkar & Co.**, 19, Podar Chambers, 1st Floor, Parsi Bazar Street, Fort, Bombay—1. (2589)
- Desai, Suryakant Dahyabhai, B.Com., A. (15-4-54), A/8, Kamdar Building, Opp. Setan Chowki, Near Portuguese Church, South Gokhale Road, Dadar, Bombay—28. (2845)
- †Desai, Thakorebhai Lalbhai, A. (11-2-55), 1, Lily Blocks, Tejpal Compound, Vile Parle (East), Bombay—24. (3099)
- Desai, Vasudev Manilal, A (1-7-49), **M. K. Dandeker & Co.**, 16, Moore Street, G.T., Madras—1. (1245)
- Desai, (V. C.) & Co., (V. C. Desai), 160, Hornby Road, Fort, Bombay—1.
- Desai Vinodchandra Chunilal, B.Com., A. (1-4-53), Vikaswadi, 168/D, Vincent Road, Dadar, Bombay—14. (2458)
- †Desai, Vipinchandra Kantilal, B.Com., A. (29-9-54), 101-103, Bhuleshwar Road, 1-13, Panchayat Wadi, Bombay—2. (2972)
- Deshpande, Anant Venktesh, F.S.A.A., A. (1-7-49), F. (16-8-49), **Deshpande & Jasavala**, Petit Building, 359, Hornby Road, Fort, Bombay. (601)
- Deshpande, Dattatrya Jaywant, B.Com., A. (8-11-53), **Pande & Deshpande**, Mahajan Chawl, Main Road, Sitabuldi, Nagpur—1. (2719)
- Deshpande & Jasavala**, (A. V. Deshpande and D. J. Jasavala), Petit Building, 359, Hornby Road, Fort, Bombay.

- Deshpande Jasavala & Shivangl**, (A. V. Deshpande, D. J. Jasavala and N. V. Shivangl), 1520, Maruti Street, Belgaum.
- Deshpande, Madhukar Nilkanth, B.Com., LL.B., A. (28-11-53), with **K. K. Man-keshwar & Co.**, Kingsway, Nagpur. (2746)
- Deshpande, Sadashiv Keshav, B.Com., A. (7-12-54), 73, Jail Road, Indore. (3045)
- Deshpande, Shrinivas Vasudevrao, B.A., A. (16-8-50), 102/1, M. T. Cloth Market, Indore City. (1823)
- Deshpande, Vaman Hari, G.D.A., A. (1-7-49), F. (16-8-49), **Batlibol & Purohit**, Na-tional Insurance Building, 204, Hornby Road, Fort, Bombay. (278)
- †Devarajan, Viswanath, G.D.A., A. (1-7-49), No. 7, Java Niwas, Vincent Road, Matunga, G.I.P., Bombay—19. (959)
- Devidas Vilthal das & Co.**, (Amratlal K. Parikh), 16, Appollo Street, Fort, Bombay.
- Dey, Ananta Kumar, B.Com., A. (1-7-49), F. (15-7-51), **B. K. De & Co.**, 8/2, Hastings Street, 2nd Floor, Calcutta. (768)
- †Dey, Mon Mohan, B.Com., A.S.A.A., A. (1-7-49), Accountant, Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road, Calcutta. (646)
- Dhabar, Nariman Kaikhasru, A. (1-7-49), F. (18-7-50), **B. P. Gharda & Co.**, 121, Mahatma Gandhi Road, Fort, Bombay. (994)
- †Dhaddha, Kishor Singh, B.Com., A. (6-12-54), General Assurance Society Ltd., General Assurance Building, Hornby Road, Bombay—1. (3043)
- Dhagat, Hemant Chunilal, A. (23-4-53), 131/4, Bora Bazar Street, Fort, Bombay—1, (2484)
- Dhage (V. K.) & Co.**, (V. K. Dhage), Podar Chambers, Parsi Bazar Street, Fort, Bombay—1.
- Dhage, Venkatrao Krishnaji, B.A., LL.B., G.D.A., M.P., A. (1-7-49), F. (16-8-49), **V. K. Dhage & Co.**, Podar Chambers, Parsi Bazar Street, Fort, Bombay—1. (457)
- Dhanbhooora & Co.**, (K. J. Dhanbhooora and S. R. Bastikar), 52, Alli Chambers, Medows Street, Fort, Bombay—1.
- Dhanbhooora, Kawas Jehangirji, A. (1-7-49), F. (16-8-49), **Dhanbhooora & Co.**, 52, Alli Chambers, Medows Street, Fort, Bombay. (527)
- Dhanyakumar, S., G.D.A., A. (1-7-49), F. (11-11-49), 1, Lakshmi Kantham Street, Thyagarayanagar, Madras—17. (644)
- Dhar, Kalyanendu, B. Com., A. (1-4-54), with **S. R. Batlibol & Co.**, 1-B, Old Post Office Street, Calcutta—1. (2840)
- Dhar, Sadhu Saran, B.Com., A. (1-7-49), F. (16-8-49), 2, Church Lane, Calcutta—1. (728)
- †Dharmadhikari, Vinayak Govind, B.Com., A. (1-7-49), 116, Shivaji Park, Dadar, Bombay—28. (1399)
- Dharmasankaran, R., G.D.A., A. (1-7-49), F. (16-8-49), 31, Perumal Sannadhi Street. Tinneveli Junction. (408)
- Dhawan (S. N.) & Co.**, (S. N. Dhawan), 17, Faiz Bazar, opposite Post Office, Delhi.
- Dhawan, Shiv Narain, B.Com., A. (1-7-49), F. (16-8-49), **S. N. Dhawan & Co.**, 17, Faiz Bazar Opposite Post Office, Delhi. (925)
- Dhirajlal Desal & Co.**, (D. M. Desai), Jhaveri House, 2nd Floor, 110, Medows Street, Fort, Bombay—1.
- Dhirubhai & Co.**, (D. N. Desai), Cama Building, 2nd Floor, 24—26, Dalal Street, Fort, Bombay—1.
- Dhondy, Hormusji Behramji, M.A., A.S.A.A., A. (1-7-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (1330)
- Dhume, Madhav Durgarao, A. (5-7-52), C/2, Karnatak Building, The Karnatak Housing Society Ltd., Moghul Lane, Matunga, Bombay—18. (2229)
- †Dhurandhar, Vishnu Jagannath, B.Sc., A. (1-7-49), Madhukunj, 41, Aundh Road, Poona. (1022)
- Dial & Co.**, (S. Dayal), Near Central Bank of India Ltd., (Above Jain Jewellers), Chandni Chowk, Delhi.
- Digaria, Rustomji Dossabhai, G.D.A., A. (1-7-49), C/o The Capital Cinema, Op-posite Victoria Terminus, Bombay. (230)

- †Dikshit, Mohan Lal, B.Com., LL.B., A. (1-7-49), Accounts Officer, Office of the Cane Commissioner, U.P., Lajpatrai Road, Lucknow. (1346)
- †Dikshit, Vachaspati, B.Com., A. (16-9-51), C/o Ruby General Insurance Co., Ltd., 'N' Block, Connaught Circus, New Delhi. (2074)
- Dillip Mehta & Co.**, (D. J. Mehta), Room No. 147, 3rd Floor, Swami-narayan Building, 3rd Bhoiwada, Bhuleshwar, Bombay—2.
- Dinda, Nisith Kumar, A.S.A.A., A. (19-12-52), **N. K. Dinda & Co.**, 63/2, Pratapaditya Road, Calcutta—26. (2343)
- Dinda (N. K.) & Co.**, (N. K. Dinda), 63/2, Pratapaditya Road, Calcutta—26.
- Dinodia, Sadhu Ram, B.Com., LL.B., A. (1-7-49), **S. R. Dinodia & Co.** C-37, Connaught Place, New Delhi. (1093)
- Dinodia (S. R.) & Co.**, (S. R. Dinodia), C-37, Connaught Place, New Delhi.
- Dinubhai & Co.**, [D. L. Bhatt and M. C. Mehta (Partner for Indore only)], 65, Mahatma Gandhi Road, Bombay—1, also at Hakimi Building, 816, Route No. 2, Indore city.
- Divan, Ramanlal Chandulal, B.Com. F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandabhow & Jassoobhoy**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (75)
- †Diwan, Arjan Datta M., B.Com., A. (1-7-49), J-426, Shankar Road, New Delhi—5. (1469)
- Dixit, Krishnaji Trimbak, B.A., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 903-B, Sadashiv Peth, Laxmi Road, Poona—2. (213)
- Doctor, Darashaw Sorabji, B.Com., D.G.A., A. (1-7-49), F. (16-8-49), **Dara Sorabji**, Hashim Building, 38-40, Churchgate Street, Fort, Bombay. (246)
- Doodhmal, Rusi Cooverji, J. P., G.D.A., A. (1-7-49), F. (1-4-52), No. 2, Sleater House Sleater Road, Bombay—7. (590)
- Doodhwala (M. L.) & Co.**, (M. L. Doodhwala), 'B' Fort Chambers, 6-10, Dean Lane, Hamam Street, Fort, Bombay.
- Doodhwala, Maganlal Lalbhai, B.Com. LL.B., A. (1-7-49), F. (16-8-49), **M. L. Doodhwala & Co.**, 'B' Fort Chambers 6-10, Dean Lane, Hamam Street, Bombay. (726)
- Doomasia (D. A.) & Co.**, (R. S. Bharucha and D. R. Bharucha), Jehangir Mansion, 1st Marine Street, Bombay.
- Doraiswami, N. R., B.Com., A. (12-2-52), 5/27, Huzur Road, Coimbatore. (2138)
- Doraiswamy (A. R.) & Co.**, (A. R. Doraiswamy), 56, Ganu Reddy Road, Egmore, Madras—8.
- Doraiswamy, A. R., G.D.A., A. (1-7-49), F. (16-8-49), **A. R. Doraiswamy & Co.**, 56, Ganu Reddy Road, Egmore, Madras—8. (505)
- †Doreswamy, Thirumalai, B.Sc., A. (21-8-51), 1826, II Cross, Sampige Road, P.O. Malleswaram, Bangalore—3. (2063)
- †Dordi, Jamshed Pestonji, B.A., G.D.A., A. (1-7-49), Manager, The Model Mills Nagpur Ltd., Umrer Road, Nagpur. (1215)
- †Dordi, Phiroz Ardeshir, G.D.A., A. (1-7-49), Block No. 16, Rustom Baug, Victoria Road, Byculla, Bombay—27. (477)
- Doshi & Co.**, (L. A. Doshi), Patwa Chawl, 3rd Floor, Sheikh Memon Street, Bombay—2.
- Doshi (J. K.) & Co.**, (J. K. Doshi), 10, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay.
- Doshi, Jagmohandas Keshavji, B.Com., A. (1-7-49), F. (16-8-49), **J. K. Doshi & Co.**, 10, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay. (447)
- Doshi, Laherchand Amritlal, B.Com., A. (24-12-54), **Doshi & Co.**, 3rd Floor, Patwa Chawl, Shelkh Memon Street, Bombay—2. (3057)
- Doshi, Prafullachandra Keshavlal, B.Com., A. (1-7-49), Nanik Nivas, Block No. 2, Flat No. 52, Warden Road, Bombay—26. (1413)
- Doshi, Shashikant Narsinhdas, B.Com., A. (4-5-53), Room No. 17, Kandia Estate, 6-7, Sonari Road, Vile-Parle (East), Bombay—24. (2503)
- †Dotivala, Manek Hormasji, A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay. (856)

- Dotiwalla, Jal Muncheriji, G.D.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (427)
- Driver, Minocher Sorabji, B.Com., A. (21-8-50), C/o The Bombay Dyeing & Mfg. Co. Ltd., Neville House, Ballard Estate, Bombay. (1843)
- †Dua, Krishan Lal, B.Com., A. (8-12-52), Works Accountant, Bird & Co., Ltd., P.O. Bara Jamda, Dist. Singbhum. (2340)
- Dubash, Minocher Dosabhai, D.G.A., A.S.A.A., A. (1-7-49), F. (1-4-52), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Bombay. (970)
- Dubash, Noshir Faramroze, B.A., A. (17-8-50), Mhakurh Mansion, 3rd Floor, 170-A, Lamington Cross Road, Bombay—7. (1825)
- Dugar (S. M.) & Co.**, (S. M. Dugar), Minerva Cinema Building, Kashmere Gate, Delhi.
- Dugar, Sajjan Mal, B.Com., A. (4-2-52), **S. M. Dugar & Co.**, Minerva Cinema Building, Kashmere Gate, Delhi. (2129)
- †Duguid, Robert Hutton, B.Com., C.A. (Scot.), A. (1-7-49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, Calcutta. (1314)
- Dumale, Shivram Parshuram, B.A., A. (24-8-49), F. (24-9-54), **S. P. Dumale & Co.**, 41, Medows Street, Fort, Bombay—1. (1579)
- Dumale (S. P.) & Co.**, (S. P. Dumale), 41, Medows Street, Fort, Bombay—1.
- †Duncan, Stanley Malcolm, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1386)
- Dungor, Ruttonshaw Dinshawji, G.D.A., A. (1-7-49), Jehangir Mansion, 3rd Floor, 1st Marine Street, Fort, Bombay—1. (949)
- Durve, Hemendra Shamrao, B.Com., A. (25-5-53), Vidyut Building, Ground Floor, 375, Girgaum Road, Bombay—2, (2515)
- †Dustoos, Khurshed, A. (1-7-49), 7, Grants Lane Calcutta—12. (1297)
- †Dutia, Dungersey J., A. (1-7-49), F. (10-12-51), Indian Tax Accountant, Caltex (India) Ltd., Caltex House, Ballard Estate, Bombay—1. (778)
- †Dutt, Balai Chandra, M.A.(Com.), A. (20-5-53), Attached to the British European Airways Corporation, Cost-Branch, Budgetary Control Section, Keyline House, Northolt, Middlesex, (U.K.). (2514)
- †Dutt, Bhabani Krishna, M.A. B.Com., A. (1-7-49), C/o Jabalpore Electric Supply Co., Ltd., Jabalpore. (1538)
- Dutt & Choudhury**, (S. Dutt and S. C. Choudhury), 2, Clive Ghat Street, Calcutta, also at Jail Road, Shillong.
- †Dutt, Matilal, B.Com., G.D.A., A. (1-7-49), Personal Assistant to the Commissioner, Agricultural Income-tax, West Bengal, New Secretariat Building, (12th Floor), 1, Hastings Street, Calcutta—1. (358)
- Duttmukhopadhyay & Co.**, (S. C. Datta and P. Mukhopadhyay), 4, Mission Row, Calcutta.
- Dutt, Satyesh Chandra, B.A., B.Com., G.D.A., A. (1-7149), F. (16-8-49), 35, Netaji Subhas Road, Calcutta. (178)
- †Dutt, Shyamal Kumar, B.Com., A.S.A.A., A. (1-7149), 13, Delhi Entally Road, Calcutta—14. (1004)
- Dutt, Sunirmal, M.A., B.Com., A. (1-7-49), F. (12-1-50), **Dutt & Choudhury** Jail Road, Shillong. (928)
- †Dutta, Indu Bhushan, B.Com., A. (1-7-49), C/o Brooke Bond (India) Ltd., 2, Metcalfe Street, Calcutta. (832)
- Dutta (S.) & Co.**, (S. M. Dutta), 111A/160, Ashok Nagar, Kanpur.
- Dutta, Satyendra Mohan, M.Com., A. (16-3-53), 111A/160, Ashok Nagar, Kanpur. (2440)
- Dwivedi, Arvindprasad Maneklal, B.Com., A. (1-8-53), **Arvindprasad M. Dwivedi & Co.**, Ghee Kanta Road, Near Pittariabamba, Bhagat Niwars, 3rd Floor, Ahmedabad. (2583)
- Eappen, K. I., A. (2-7-51), Kochupurakal House, Karuvatta. (2033)
- †Easson, John Whilton, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (437)

- †Ekambaram, A. V., B.Com., A. (1-4-54) C/o Shri B. Venkateswaran, East of West Mambalam High Schools. 12/5, Jubilee Road, West Mambalam, Madras—17. (2822)
- Ektare, Shrikrishna Raghunath, B.Com., A. (8-2-51), Kridabhuwan Road, Amalner. (1950)
- Elavia, Phiroze Dinshawji, G.D.A., A. (1-7-49), C-7, Khusro Baugh, Near Electric House, Colaba Causeway, Bombay. (1164)
- Engineer, Ardeshir Sorabji, G.D.A., A. (1-7-49), 15-B, Balaram Road, Grant Road, Bombay—7. (794)
- Engineer, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (280)
- Engineer, (Mrs.) Shirin Kaikhushroo, B.Com., A. (1-7-49), with Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (281)
- Engineer, Sorabji Shapurji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (82)
- Eswar (B. V.) & Co., (B. Venkateswarlu), 'Kusum Vihar', Patarumannapet, Masulipatam.
- Fakih & Co., (F.A.F.M. Mukaddam), Pohoomal Bldg., (1st Floor), 61, Mohamedali Road, Bombay—3.
- †Falkner, Alfred Clifford, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London. E.C. 2. (1385)
- Fatehpuria, Sundarlal, B.Com., A. (1-7-49), F. (25-9-53), Sunderlal & Co., National Indian Life Insurance Building, 59, Forbes Street, Fort, Bombay. (1266)
- Fergie, Allan MacGregor Smith, A. (1-7-49), F. (20-1-54), Lovelock & Lewes, 4, Lyons Range, Calcutta. (1098)
- Ferguson (A. F.) & Co., (Sir B. J. Whitby, G. M. Bathgate, O.B.E., F. A. Cole, N. R. Mody, H. J. Vachha, I. M. Ogg, J. Anderson, J. L. Bhatia and R. C. Khanna), Allahabad Bank Buildings, Apollo Street, Fort, Bombay, also at Scindia House, Curzon Road, New Delhi.
- †Fettes, Kenneth Richard, A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (430)
- †Forbes, Behramji Jamshedji, G.D.A., A. (1-7-49), C/o Anchor Line Ltd., Wakefield House, Sprott Road, Ballard Estate, Bombay. (1401)
- Ford, Rhodes, Parks & Co., (C. W. Lloyd, J. Smailes, I. B. Wilson, G. F. Turnbull and S. W. Percival), Stephen House, Dalhousie Square, Calcutta, also at Bank of Baroda Building, Apollo Street, Bombay, and Madura Mills Buildings, Mathurai.
- †Fordwood, Donald, C.A.(Scot.), A. (1-7-49), 4 Clive Row, Calcutta. (1172)
- Forster, Andrew Huie, A. (1-7-49), C/o Macneill & Barry Ltd., 2, Fairlie Place, Calcutta—1. (1389)
- †Francis, Gnanadicam, B.A., B.L., A. (1-7-49), Stores Accounts Officer, Government Electricity Department, 157, Mount Road, Madras—2. (777)
- †Francis, James, A. (1-7-49), 6, Lyons Range, Calcutta—1. (1421)
- Fraser & Ross, (N. Blenkinsop, J. Deavin, J. Ashton, R. Venkatesan, A. K. Sivaramakrishnan and K. Kannappan), P.B. No. 1352, Barrow House, 12, MacLean Street, Madras—1, also at 2, Mahatma Gandhi Road, Bangalore.
- Fuller, Roland Usher, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co., 14/87, Civil Lines, P.B. No. 61, Kanpur. (119)
- †Furdoonji, Maneck Navroji, B.Com., A. (1-4-53). Napean Terrace, 25, Napean Sea Road, Bombay. (2461)
- Gadgil, Raghunath Govind, B.Com., A. (10-4-51), R. G. Gadgil & Co., 131, Ganpatipeth, Sangli. (1984)
- Gadgil (R. G.) & Co., (R. G. Gadgil), 131, Ganpati Peth, Sangli.
- Gadre & Bhide, (G. J. Gadre and V. G. Bhide), 381, Shanwar Peth, Near Kanyashala, Poona—2.
- Gadre, Gopal Janardan, B.Com., A. (1-7-49), F. (24-1-52), Gadre & Bhide, 381 Shanwar Peth, Near Kanyashala, Poona—2. (1097)

- Gadre, Kesav Shankar, G.D.A., A. (1-7-49), F. (10-8-51), 252/4, Sadashiv Peth, Near Peru Gate, Poona—2. (631)
- Gadre, Maheshwar Janardan, G.D.A., A. (1-7-49), F. (16-8-49), **Maheshwar Gadre & Co.**, Tilak Road, Mahal, Nagpur. (519)
- †Gagwani, Padamsi Haridas, G.D.A., A. (1-7-49), F. (16-8-49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (372)
- †Gai Gushtasp Hormasji, G.D.A., A. (1-7-49), C/o Western India Match Co., Ltd., P.O. Alambazar, Calcutta—35. (518)
- †Ganapathi, Krishnierz, A. (17-5-50), Secretary, The Aurangabad Mills Ltd., Aurangabad—Dn. (1728)
- †Ganapathiraman, Pattamadi Suryanarayanan, B.Sc., A. (22-10-53), Assistant, Internal Audit Dept., Amalgamations Ltd., Speed-A-Way Buildings, Mount Road, Madras—2. (2690)
- †Ganapathy, Nilkanta Iyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 1st Additional Income-tax Officer, Trivandrum. (296)
- Ganapathy, Tirumandangudi Visvanatha, G.D.A., A. (1-7-49), with **M. S. Krishna-swami & Jagannathan**, Rathnasabapathi Mudaliar Road, Rathnabathipuram P.O. Coimbatore. (182)
- Ganapathy, Venkatasubbier, B.A., A. (17-4-52), "Dare-House", 115-B, Mowbrays Road, Elliotts Corner, Teynampet Post, Madras—18. (2195)
- Ganapati (U. R.) & Co.**, (P. S. Krishnan and S. Ramachandran), Mangala Villas, Erode, also at Tripur.
- †Gandevia, Jehanbux Jehangirji, B.Com., A. (20-8-52), Central Studios House, 84, Tardeo Road, Bombay—7. (2257)
- Gandhi, Devendra Chimanlal, B.Com., A. (27-4-50), 70, Tulsi Vihar, Marine Drive, Fort, Bombay—1. (1705)
- †Gandhi, Jeyshankar Amritlal, B.Com., G.D.A., A. (1-7-49), C/o Calico Mills, Outside Jamalpur Gate, Ahmedabad. (233)
- Gandhi (K.) & Co.**, (K. J. Gandhi), Sethna Building, Princess Street, Bombay—2.
- Gandhi, Keki Jamshedji, B.Com., A. (6-11-54), **K. Gandhi & Co.**, Sethna Building, Princess Street, Bombay—2. (3026)
- Gandhi, Manherlal Mangaldas, B.Com., A. (16-2-51), Yashodhan, 7, Laburnum Road, Bombay—7. (1956)
- Gandhi, Minoo Naoroji, G.D.A., A. (1-7-49), F. (16-8-49), 135, Vincent Road, Dadar, Bombay. (445)
- Gandhi (O. T.) & Co.**, (O. T. Gandhi), 10, Maharani Road, Indore.
- Gandhi, Ochhavlal Tribhovandas, B.Com., A. (27-8-49), F. (1-5-55), **O. T. Gandhi & Co.**, 10, Maharani Road, Indore. (1585)
- †Gandhi, Rameshchandra Shantilal, B.Com., A. (4-10-51), C/o Forbes, Forbes, Campbell & Co. Ltd., Forbes Building, Home Street, Fort, Bombay. (2086)
- Gandhi, Shiv Chandar, B.Com., A. (7-9-51), C/o Louis Dreyfus & Co. Ltd., Pollock House, 18, Brabourne Road, Calcutta—1. (2073)
- Gandhi, V. R. A. (21-9-49), F. (15-11-54), **Chandrakant & Co.**, Gheewala Building, Baharkot, Veraval. (1593)
- Ganesa Iyer (T. V.) & Co.**, (T. V. Ganesa Iyer), Ernakulam.
- Ganesa Iyer, Tripunithura Veeraraghava Iyer, A. (11-10-52), **T. V. Ganesa Iyer & Co.**, Ernakulam. (2309)
- Ganesan, A., B.A., A. (1-7-49), F. (13-10-49), No. 3, Ramachandrapuram, Tenmar, Tiruchirapalli. (931)
- Ganesan, A. K., B.Com., A. (12-9-52), No. 11, Kakatope Street, Madhurai. (2279)
- Ganesan, Kuppuswami, B.Com., A. (22-1-54), P-236, Lansdowne Road Extension, R. B. Avenue, Calcutta—29. (2778)
- Gang, Abheymal, B.Com., A. (1-7-49), F. (23-6-54), Sojati Gate, Jodhpur. (1484)
- Gangopadhyay, Narayan Chandra, M.A.,(Com.), A. (27-3-50), 121, Dawnagazi Road, P.O. Bally, Distt. Howrah. (1690)
- Gangopadhyay, Susil Kumar, B.Com., A. (1-7-49), **Ganguli & Co.**, 10, Old Post Office Street, Calcutta—1. (1020)
- Gangopadhyaya, Nirmal Kumar, B.A., A. (25-8-50), Asstt. Accounts Officer, D.V.C., Burdwan. (1855)

- Ganguli & Co.**, (S. K. Gangopadhyay), 10, Old Post Office Street, Calcutta—1.
Ganguli, Anil Kumar, B.Sc., A. (1-7-49), 172-A, Upper Chitpur Road, P.O. Bagh-bazar, Calcutta—3. (1188)
Ganguli, Ganendra Nath, B.Com., A. (1-7-49), 9, Haldarpara Road, Calcutta—26. (1286)
Ganguli, Gangadhar, B.Com., A. (29-1-52), **De & Ganguli**, 3/1, Mangoe Lane, Calcutta—1. (2126)
Ganguli, Mukherjee & Co., (A. K. Mukherjee), Post Box No. 719, 23, Strand Road, Calcutta—1.
Ganguli (N. C.) & Co., (N. C. Gangopadhyay), 8/2, Hastings Street, 3rd Floor, Room No. 6, Calcutta.
†**Ganguli, Parbati, Charan, A.C.A.** (Eng. & Wales), A. (3-6-52), 37, Nanda Mitra Lane, Tollygunge, Calcutta—40. (2219)
Ganguli, Phanindra Nath, M.A., G.D.A., A. (23-5-52), **P. N. Ganguli & Co.**, 12, Waterloo Street, 1st Floor, Calcutta—1. (2215)
Ganguli (P. N.) & Co., (P. N. Ganguli), 12, Waterloo Street, Calcutta.
†**Ganguli, Sudhansu Kumar, B.Sc., G.D.A., A.** (1-7-49), Assistant Commissioner of Income-tax, 7, Court Road, Delhi—8. (1455)
Ganguly, Susil Kumar, B.Sc., B.Com., A. (1-7-49), F. (13-1-51), 73/6, Ekdalia Road, Calcutta—19. (876)
Ganu, Laxman Mahadeo, B.Com., A. (13-11-54), **Narkar & Ganu**, Rajabahadur Compound, 24-D, Hamam Street, Fort, Bombay—1 (3038)
Garda, Nadir Framroz, B.A., G.D.A., A. (21-3-50), Theosophical Colony, Juhu, Bombay—23. (1859)
Garg, Chatur Bhuj, B.Com., LL.B., A. (11-1-54), with **B. D. Gargieya & Co.**, Bhagat Bhawan, Mirza Ismail Road, Jaipur. (2762)
Garg, Hem Chand B.A., (Com.) (Hons.), A. (21-9-49), F. (23-10-54), **R. K. Khanna & Co.**, Chura Rasta, Jaipur. (1804)
Garg, Prem Dayal, M.A., B.Com., A. (22-7-50), Patankar Bazar, Gwalior. (1808)
Garge, Mukund Ramchandra, B.Com., LL.B., A. (24-1-53), Corporation Audit Office, Jabalpur Corporation, Jabalpur. (2381)
Gargieya (B. D.) & Co., (B. D. Gargieya), Gargieya Niwas, Beawar, also at Seth Chhaganmalji's Hindu Hotel, Madar Gate, Ajmer and Bhagat Bhawan, Mirza Ismail Road, Jaipur City.
Gargieya, Bhagwan Das, G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Gargieya & Co.**, Gargieya Niwas, Beawar. (95)
Gargieya, Kanhalaya Lal, A. (1-7-49), F. (16-8-49), Gargieya Niwas, Beawar. (1561)
Ghalla (D. R.) & Co., (D. R. Ghalla), Industrial Assurance Building, Opp. Churchgate Station, Fort, Bombay—1.
Ghalla, Devchand Rawji, B. Com., A. (8-8-53), **D. R. Ghalla & Co.**, Industrial Assurance Building, 1st floor, Opp. Churchgate Station, Fort, Bombay—1. (2588)
Ghenekar, Purshottam Dattatraya, B.A., B.Com., A. (27-8-49), F. (1-11-54), 14-D, Khotachi Wadi, Girgaon, Bombay—4. (1583).
†**Ghangurde, Anant Narayan, B.Com., A.** (1-7-49), Sales Tax Officer, 168, 1, Thakurdwar Road, Bombay—2. (1393)
Ghanshyam Das & Co., (Ghanshyam Das), 31/38, Bhairo Nath, Banaras.
Gharaiya, Kasam Ismail, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Vakilna Mansion, Lalgate, Surat. (888)
Gharda (B. P.) & Co., (C. R. Mucadum and N. K. Dhabar), Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort, Bombay.
Ghatalia (S. V.) & Co., (S. V. Ghatalia), Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort, Bombay.
Ghatalia, Shatishchandra Virchand, B.Com., F.S.A.A., A. (1-7-49), F. (16-9-50), **S. V. Ghatalia & Co.**, Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort, Bombay (1011)

- Ghate, Vishwanath Gopal, B.Com., A. (8-7-52), Govt. Housing Colony, Block C/9/71, Goregaon, (B.S.D.), Bombay. (2230)
- †Gherda, Kersi Minocher, B.Com., A. (26-8-52), C/o Capt. N. J. Vazifdar, "Tankerville", Gowalia Tank Road, Bombay—26. (2260)
- †Gheyara, Framji Kaikhushroo, A. (1-7-49), Assistant Accounts Officer, Tata Locomotive & Engineering Co. Ltd., Jamshedpur—4. (976)
- Ghose, JagneSwar, M.A., B.Com., A. (20-2-53), With S. Ghose & Co., 10, Mercantile Building, Lall Bazar, Calcutta—1. (2421)
- †Ghose, Lakshmi Charan, M.A., A.S. A.A., A. (7-9-53), with Price Waterhouse, Peat & Co., B-4, Clive Buildings Calcutta. (2645)
- Ghose (N. C.) & Co., (N. C. Ghose), P-39, Mission Row Extension, Calcutta.
- Ghose, Nirmal Chandra, B.Com., A. (1-7-49), F. (16-8-49), N. C. Ghose & Co., P. 39, Mission Row Extension, Calcutta. (730)
- Ghose, Nundy & Co., (M. N. Nundy), 71/A, Netaji Subhas Road, Room No. C-7, Calcutta.
- Ghose (S.) & Co., (S. Ghose), 10, Mercantile Buildings, Lall Bazar, Calcutta, also at Mahatma Gandhi Marg, Allahabad.
- Ghose, Sailen, B.Sc., A. (1-7-49), F. (16-8-49), S. Ghose & Co., 10, Mercantile Buildings, Lall Bazar, Calcutta. (11)
- Ghose, Subhas Chandra, B.Sc., A. (30-5-50), Gupta Mitra & Co., 30, Brabourne Road, Calcutta. (1749)
- Ghose, Tapan Kumar, M.Sc., B.L., B.Com., A.S.A.A., A. (5-7-51), T. K. Ghose & Co., 10, Old Post Office Street, Calcutta. (2038)
- Ghose (T. K.) & Co., (T. K. Ghose and S. K. Das), 10, Old Post Office Street, Calcutta—1.
- Ghosh (A.) & Co., (Amitabha Ghosh), 11-A, Bhabanath Sen Street, Calcutta—4.
- Ghosh (A.) & Co., (Aryakumar Ghosh), 1, Netaji Subhas Road, Calcutta—1.
- Ghosh (A. K.) & Co., (A. K. Ghosh), 158-D, Upper Circular Road, Calcutta—4.
- Ghosh, Ajay Kumar, B.Com., A. (1-7-49), 7/1, Nundy Street, P.O. Rashbehari Avenue, Calcutta—29. (1238)
- Ghosh, Ajit Kumar, B.A., A. (1-7-49), F. (16-8-49), 8, Old Post Office Street, Calcutta. (685)
- Ghosh, Akshay Kumar, B.Com., A. (1-7-49), A. K. Ghosh & Co., 158-D, Upper Circular Road, Calcutta—4. (1450)
- Ghosh, Amitabha, B.Com., A. (1-4-54), A. Ghosh & Co., 11-A, Bhabanath Sen Street, Calcutta—4. (2824)
- Ghosh, Amitava, B.Sc., B.Com., A. (4-9-52), 15-A, Beltala Road, Calcutta—26. (2268).
- Ghosh, Anil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), Ghosh & Ghosh, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (224)
- †Ghosh, Arabintha, M.A.(Com.), A. (19-8-50), 41-B, Ekdalia Road, Calcutta—19. (1837).
- Ghosh, Aryakumar, B.Com., LL.B., A. (16-9-53), A. Ghosh & Co., 1, Netaji Subhas Road, Calcutta. (2670)
- Ghosh, Basudeva, M.A., B.Com., LL.B., A. (1-7-49), F. (22-8-51), Ghosh & Ghosh, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1068)
- †Ghosh, Bimalendu, B.Sc., A. (1-7-49), 321, Russa Road (South), Swiss Park, Tollyganj, Calcutta. (1037)
- Ghosh, Dilip Kumar, B.Com., A. (13-10-54), Ghosh & Roy Choudhury, 5, Hastings Street, Calcutta—1. (2989)
- Ghosh & Ghosh, (A. K. Ghosh and B. Ghosh), Temple Chambers, 6, Old Post Office Street, Calcutta—1
- †Ghosh, Gurudas M.A., B.Com., A. (20-12-50), Asstt. Commissioner of Income-Tax, 46, Karbala Tank Lane, Calcutta—6. (1920)
- †Ghosh Himanshu Sekhar, B.Sc., A. (1-7-49), 20-B, Hazra Road, Calcutta—26. (1552)
- †Ghosh, Harendra Nath, M.A. (Com.), A. (8-5-53), 71, Serpentine Lane, Calcutta—14 (2509)

- †Ghosh, Jagannath, M.A. (Com.), A.S.A.A., A. (17-4-51), 29/2, School Row, Calcutta—25. (1989)
- †Ghosh, Kamal Kumar, A. (1-7-49), 43-A, Mohim Halder Street, Calcutta—26. (1041)
- †Ghosh, Nares Chandra, M.A., B.Sc., B.Com., A. (1-7-49), 28/10-B, Nakuleswar Bhattacharyya Lane, Calcutta—26. (1475)
- Ghosh (P. K.) & Co.**, (P. K. Ghosh and R. K. Ghosh), 17, Mangoe Lane, Calcutta—1.
- Ghosh, Pabitra Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. K. Ghosh & Co.**, 17, Mangoe Lane, Calcutta—1. (204)
- Ghosh & Pande** (S. N. Pande), Room No 9, First Floor, 113-C, Netaji Subhas Road, Calcutta—1.
- Ghosh, Prosanta Kumar, B.Com., A. (20-7-53), **Prosanta Ghosh & Co.**, 7, Hastings Street, 2nd Floor, Calcutta—1. (2553)
- Ghosh, Ranajit Kumar, B.Com., A. (20-8-52), **P. K. Ghosh & Co.**, 17, Mangoe Lane, Calcutta—1. (2254)
- †Ghosh, Ratish Chandra, B.Com., A. (1-7-49), 133, Sandy Lane, Lower Darwin, Lancashire. (1260)
- Ghosh & Roy Choudhury**, (Dilip Kumar Ghosh and Bijoy Kumar Roy Choudhury), 5, Hastings Street, Calcutta—1.
- Ghosh (S. K.) & Co.**, (S. K. Ghosh and M. Gupta), 10, Old Post Office Street, Calcutta—1.
- †Ghosh, Sarojendu, B.Sc., A.S.A.A., A. (30-9-54), C/o The Commissioners for the Port of Calcutta 15, Strand Road, Calcutta—1. (2974)
- Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. K. Ghosh & Co.**, 10, Old Post Office Street, Calcutta. (237)
- Ghosh, Smarajit Kumar, B.Com., A. (1-10-52), 30-B, Kallmuddin Sarkar Lane, Calcutta—10. (2293)
- †Ghosh Sudhir Kumar, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road, Calcutta. (530)
- Ghosh, Susil Kumar, M.A., B.Com., A. (1-7-49), White Hall Pharmacy Building, 131, Lower Circular Road, Calcutta. (776)
- Ghouse, M.A. Mohamed, B.Com., A. (29-6-53), **A. M. Ubaidulla & Co.**, 5, Markaya Labhai Street, Harbour Division, Madras—1. (2544)
- Ghyara (S. R.) & Co.**, (S. R. Ghyara), Karai Estate, Opp. Bhatia Hosp., Tardeo Road, B—y—7.
- Ghyara, Sam Rustomji, A. (13-11-50), **S. R. Ghyara & Co.**, Karai Estate, Opp. Bhatia Hosp., Tardeo Road, Bombay—7. (1895)
- Gibb, John Stewart Fyfe, A. (1-7-49), F. (20-1-54), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1104)
- †Gidwani, Nanik Motumal, B.Sc., A. (1-7-49), C/o Mackinnon Mackenzie & Co. Ltd., Ballard Estate, Bombay—1. (1153)
- †Gidwani, Pahlaj Hassasing, F.S.A.A., A. (1-7-49), F. (16-8-49), Executive Director, Western India Prospecting Syndicate Ltd., Calico Mills Premises, Post Box No. 28, Ahmedabad. (378)
- Ginodia & Co.**, (B. Ginodia), 5, Clive Row, First Floor, Room No. 35-A, Calcutta—1.
- Ginodia, Bajranglal, B.Com., A. (22-12-54), **Ginodia & Co.**, 5, Clive Row, Room No. 35, First Floor, Calcutta—1. (3051)
- Girish Chand & Co.**, (Girish Chand), 4, Kashmere Gate, Delhi.
- Girish Chand, B.A. (Hons.), A. (1-7-49), F. (9-8-54), **Girish Chand & Co.**, 4, Kashmere Gate, Delhi. (1424)
- Gnananandulu, Kappagantulu, G.D.A., A. (1-7-49), F. (16-8-49), 34, Godown Street, George Town, Madras. (133)
- Godbole, Moreshwar Vinayak, LL.B., A. (30-4-53), 526, Shanwar Peth, Poona—2. (2498)
- Godbole, Ramchandra Gajanan B.Com., A. (7-11-50), 'Padmaja', 67/3, Erandawana, Prabhat Road Karve Road Corner, Poona—4. (1888)
- Goel, Vishwa Nath, B.A. (Com.), A. (1-7-49), 64, Queensway, Post Box No. 17, New Delhi. (632)

- Gokaran Prasad & Co.**, (Gokran Prasad), 49/104, General Ganj, Kanpur.
- Gokaran Prasad, B.Com., LL.B., A. (27-4-53), **Gokaran Prasad & Co.**, 49/104, General Ganj, Kanpur. (2493)
- Gokhale, Narhar Shankar, B.Com., A. (11-3-55), with **Batliboi & Purohit**, 204, Hornby Road, Bombay—1. (3117)
- Govala, Keki Palanji, B.Com., A. (8-5-54), R/8, Cusrow Baug, Causeway, Bombay—1. (2864)
- †Gollamudi Venkata Kesava Rao, B.Com. (Hons.), A. (31-8-54), C/o G. Lakshmi Narayana, B.Sc., B.Sc. (Tech.), 56, University Hostel, Matunga, Bombay—19. (2929)
- Gondalia, Gordhandas Hirji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort, Bombay. (751)
- Gondalia & Mandviwalla**, (G. H. Gondalia, N. R. Mandviwalla and S. M. Bhatia), Hamam House, Hamam Street, Fort, Bombay.
- †Gonge, Devidas Madavrao, B.Com., A. (24-8-49), Assistant Supdt., Commercial Audit Section, Office of the Comptroller & Auditor General of India, 3, Man Singh Road, New Delhi. (1580)
- †Gonsalves, George John Vincent, G.D.A., A. (1-7-49), 33-C, Matharpacady, Mazgaon, Bombay—10. (1116)
- †Goodwin, John Stanley, A. (1-7-49), F. (16-8-49), C/o Binny & Co. (Madras) Ltd., Post Box No. 66, Madras. (323)
- †Gopalachary, Krishnaswamy, B.A., A. (1-7-49), C/o William Jacks & Co. Ltd., National Bank of India Buildings, First Line Beach, Madras. (565)
- Gopalaiyer, Kangayam Venkatnarayanaaiyer B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Saraswati Lakshmi Nilayam", 10/11, Ponnurangam Road West, R. S. Puram P.O., Coimbatore. (129)
- Gopalakrishnamachari, V., B.A., A. (26-5-50), **V.G.K. Charl & Co.**, Room No. 9, 373/375, Esplanade, Madras—1. (1746)
- Gopalakrishnan, Jagadesa, B.Com., A. (13-8-53), Room No. 2, Door No. 37, Kasi Viswanath Temple Street, Bangalore—2. (2607)
- Gopalakrishnan, Pallavaram Swaminadha, B.A. B.L., A. (1-7-49), F. (1-7-52), "Krishnas", 48, Sir Thiagaraya Road, T'Nagar, Madras—17. (1106)
- Gopalakrishnan, Puliyur Srinivasaraghavachari, B.A., A.I.C.W.A., A. (16-11-50), 15/55, Big Bazar, Coimbatore. (1901)
- †Gopalakrishnan, T. S., B.Com., A. (1-7-49), 173, Lloyds Road, Madras—14. (1516)
- †Gopalan, Kalyanapuram, B.A., A. (1-7-49), C/o Peirce Leslie & Co. Ltd., Calicut. (945)
- Gopalakrishna Rao (A.) & Co.** (A. Gopalakrishna Rao), B-6-56, Sultan Bazar, Hyderabad (Dn.).
- Gopalkrishna Rao, Kalmadi, G.D.A., A. (1-7-49), F. (16-8-49), 21, Nada Muni Street, T. Nagar, Madras—17. (193)
- Gopinathan, Narayana Pillai, B.A., A. (6-9-54), with **K. Venkatachalam Aliyer & Co.**, Hospital Road, Quilon. (2948)
- Gopp & Co.**, (K. Sivasubramanian), 23, Lakshminarayananapuram Agraharam, Madurai.
- †Gore, Vishwanath Hari, B.Sc., A. (1-7-49), Mahagiri Road, Thana (B.S.D.). (1140)
- †Gorer, Donald Solomon, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12, Madras. (1122)
- Goswami & Co.**, (B. K. Goswami), Ambala Road, Saharanpur.
- Goswami, Bal Krishna, A. (25-10-51), **Goswami & Co.**, Ambala Road, Saharanpur. (2095)
- Goswami, Jyotish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 34-C, Ananda Palit Road, Entally, Calcutta—14. (309)
- †Goswami, Prabh Dayal, A. (4-9-52), Chief Accountant and Secretary, Gian Singh & Co. Ltd., 30-1, Raffles Place, Singapore—1. (2271).
- Govindaraj, Srinivasa, A. (21-3-50), **S. G. Raj & Co.**, B-2-213, Hanuman Tekdi, Troop Bazar, Hyderabad (Dn.). (1670)

- †Govinda Rajan, Anekal Ramaswamy Iyengar, G.D.A., A. (1-7-49), F. (16-8-49), Accountant Member, Madras Sales-Tax Appellate Tribunal, Madras. (442)
- Govind Ram, B.A., LL.B., A. (27-4-53), **More Datta & Co.**, 3650, Chawri Bazar, Delhi—6. (2488)
- †Goyal, Roshan Lal, B.Com., LL.B., A. (31-10-53), Partapur House, Alwar. (2712)
- †Granger, Edward Tresoldi, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1360)
- †Green, Bryan McDonald, A. (1-7-49), C/o Healty & Gresham Ltd., 31, Chittaranjan Avenue, Calcutta. (1375)
- Green & Co.**, (P. K. Mukherji), 3, S. N. Banerjee Road, Calcutta—13.
- Grover, Partap Lal, M.A., B.Com., A. (4-2-54), **Kumar Grover & Co.**, 64, Regal Buildings, New Delhi. (2785)
- Gubbi (N. S.) & Co.**, (N. S. Gubbi), Fort Chambers, Hamam Street, Fort, Bombay.
- Gubbi, Nagoo Srinivas, G.D.A., A. (1-7-49), F. (16-8-49), **N. S. Gubbi & Co.**, Fort Chambers, Hamam Street, Fort, Bombay—1. (96)
- Guha (B.) & Co.**, (B. C. Guha), 5 & 6, Hare Street, Calcutta—1.
- Guha, Bani Kanta, B.A., A. (1-7-49), F. (16-8-49), 10, Indra Roy Road, Bhowanipore, Calcutta—25. (57B)
- Guha, Biswaranjan, G.D.A., A. (1-7-49), F. (16-8-49), **Guha & Guha**, 9, Mangoe Lane, Calcutta—1. (187)
- Guha, Brajes Chandra, B.Com., A. (1-7-49), F. (16-8-49), **B. Guha & Co.**, 5 & 6, Hare Street, Calcutta. (429)
- Guha, Dharendra Mohan, B.Sc., A. (1-7-49), C/o Macneill & Barry Ltd., 2, Fairlie Place, Calcutta—1. (1390)
- Guha & Guha**, (B. Guha and P. C. Guha), 9, Mangoe Lane, Calcutta—1.
- Guha, Krishna Brata, B.Com., LL.B., A. (17-1-53), 3A, Mon Mohan Bose Street, Calcutta—6. (2365)
- Guha Mukherjee & Co.**, (Ranajit Sen), 17, Mangoe Lane, Calcutta—1.
- Guha (N.) & Co.**, (N. Guha), 158/B, Upper Circular Road, Calcutta—4.
- Guha Nandi & Co.**, (K. B. Guha and H. Nandi), Room No. 23, 1-B, Old Post Office Street, Calcutta—1.
- Guha, Niranjan, M.A., B.Com., A. (20-4-53), **N. Guha & Co.**, 158/B, Upper Circular Road, Calcutta—4. (2475)
- Guha, Pratul Chandra, G.D.A., A. (1-7-49), F. (16-8-49), **Guha & Guha**, 9, Mangoe Lane, Calcutta—1. (438)
- †Guha, Ranendra Sankar, M.A. (Cantab.), A.C.A. (Eng. & Wales), A.C.W.A. (Eng.), A. (15-10-51), Accountant, James Finlay & Co. Ltd., 2, Netaji Subhas Road, Calcutta—1. (2088)
- Guha (S. N.) & Co.**, (S. N. Guha), 12, Waterloo Street, Calcutta—1.
- Guha, Sachindra Nath, B.Sc., G.D.A., A. (1-7-49), F. (11-9-54), **S. N. Guha & Co.**, 12, Waterloo Street, Calcutta—1. (1275)
- †Guha, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (16-1-51), Additional Commissioner of Commercial Taxes, Government of West Bengal, Pollock House, 3rd Floor, 18-A, Brabourne Road, Calcutta—1. (585)
- †Guha, Tarun Kumar, B.Com., A.C.A. (Eng. & Wales), A. (13-6-52), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta—1. (2222)
- Guha Roy, Dharendra Nath, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Pal & Roy**, 2, Church Lane, Calcutta—1. (269)
- †Guha-Roy, Promathesh, B.Com., A. (6-5-53), Accountant, Indian Airlines Corporation, Dum Dum Air Port, Calcutta—28. (2508)
- Guhathakurata (P. K.) & Co.**, (P. K. Guhathakurta), 7, Hastings Street, 2nd Floor, Calcutta—1.
- Guhathakurta, P. K., B.Com., A. (21-3-50), **P. K. Guhathakurata & Co.**, 7, Hastings Street, 2nd Floor, Calcutta—1. (1652)
- Gulati (M. R.) & Co.**, (M. R. Gulati), Mahavir Buildings, 11, Homji Street, Sir Pherozeshah Mehta Road, Fort, Bombay—1.
- Gulati, Mulk Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **M. R. Gulati & Co.**, Mahavir Building, 11, Homji Street, Sir Pherozeshah Mehta Road, Fort, Bombay—1. (661)

- †Guliani, Mohan Lal, A. (4-9-52), C/o **C. L. Sethi & Co.**, 21, Daryaganj, Delhi. (2274)
- †Gundu Rao, Gulur Srinivasa Rao, G.D.A., A. (1-7-49), Chief Accountant, Hyderabad Gold Mines Co., Ltd., Hatty, Lingasugar P.O., Via Raichur (Dn.). (796)
- Gunvantil J. Shah & Co.**, (Gunvantil J. Shah), First Floor, Kalyan Bhavan, Opp. Krishna Cinema, Relief Road, Ahmedabad.
- Gupta, Abani Bandhu, B.Sc., LL.B., (Belf.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Gupta & Mitra**, Windsor House, P-14, Mission Row Extension, Calcutta. (573)
- Gupta (A. S.) & Co.**, (A. S. Gupta), 10, Old Post Office Street, Calcutta—1.
- Gupta, Amiya Sankar, M.A., B.Com., A. (20-1-54), **A. S. Gupta & Co.**, 10, Old Post Office Street, Calcutta—1. (2778)
- Gupta (B.) & Co.**, (B. Gupta and G. P. Sah), Hasan Imam Road, Patna.
- Gupta, Bishadendu, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. Gupta & Co.**, Hasan Imam Road, Patna. (209)
- Gupta (C. P.) & Co.**, (C. P. Gupta), Nehru Road, Farrukhabad.
- Gupta, Chandra Prakash, M.Com., A. (20-8-52), **C. P. Gupta & Co.**, Nehru Road, Farrukhabad. (2255)
- Gupta, Gopal Chandra, A. (1-7-49), 43/C, Girish Park North, P.O. Beadon Street, Calcutta. (1473)
- Gupta, Hans Raj, B.Com., LL.B., A. (3-3-52), with **S. P. Chehra & Co.**, F. Block, Connaught Place, Radial Road No. 7, New Delhi. (2174)
- Gupta, Hiranendu, B.Sc., A. (26-9-49), No. 27-D, Gariahat Road, P.O. Ballygunge, Calcutta—19. (1609)
- Gupta (J.) & Co.**, (S. C. Banerjee), Temple Chambers, No. 6, Old Post Office Street, Calcutta—1.
- Gupta, Jitendra Nath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **A. C. Das Gupta & Co.**, 12/1, Old Post Office Street, Calcutta—1. (380)
- Gupta, Madan Mohan, B.Com., A. (24-9-49), F. (25-11-54), **S. K. Ghosh & Co.**, 10, Old Post Office Street, Calcutta. (1603)
- Gupta Mitra & Co.**, (S. C. Ghosh), 30, Brabourne Road, Calcutta—1.
- Gupta & Mitra**, (A. B. Gupta and S. N. Mitra), Windsor House, P-14, Mission Row Extension, Calcutta.
- Gupta, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (12-3-50), **M. L. Gupta & Co.**, Laxman Bhawan, Mall Road, Kanpur. (263)
- Gupta (M. L.) & Co.**, (M. C. Gupta), Laxman Bhawan, The Mall, Kanpur.
- Gupta, Nand Gopal, B.A. (Com.), LL.B., A. (4-11-54), **N. G. Gupta & Co.**, 85/86, Gadodia Market, Khari Baoli, Delhi—6. (3018)
- Gupta (N. G.) & Co.**, (N. G. Gupta), 85/86, Gadodia Market, Khari Baoli, Delhi—6.
- †Gupta, Onkar Nath, B.A. (Com.), A. (12-11-49), C/o Ranjit Singh & Sons, Esplanade Road, Delhi. (1618)
- †Gupta, Pravas Chandra, B.Sc., G.D.A., A. (1-7-49), F. (6-7-52), 55, Sree Gopal Mullick Lane, Calcutta. (473)
- Gupta, Prem Kishore, B.A. (Com.) (Hons.), A. (2-9-54), 1523-24, Chandrawal Road, Subzi Mandi, Delhi. (2939)
- †Gupta, Purshottum Lal, B.A., A. (1-7-49), Income-Tax Officer, B-22/1046, Lodi Colony, New Delhi. (1083)
- †Gupta, Rabikar, B.Com., A. (18-11-52), Commercial Tax Officer, Government of West Bengal, 213, Rashbehary Avenue, Calcutta—19. (2323)
- Gupta (R. C.) & Co.**, (R. C. Gupta), 24/50, Birhana Road, Kanpur.
- Gupta, Rabindrra Nath, B.A., A. (1-7-49), **R. N. Gupta & Co.**, 3/2, Madan, Street, First Floor, Calcutta—13. (1177)
- Gupta (Raj K.) & Co.**, (Raj K. Gupta), 7, Keeling Road, New Delhi.
- Gupta, Raj Kumar, B.A. (Com.) (Hons.), A. (10-8-53), **Raj K. Gupta & Co.**, 7, Keeling Road, New Delhi. (2594)
- Gupta, Ram Chand, B.Com., A. (1-7-49), F. (7-6-50), **R. C. Gupta & Co.**, 24/50, Birhana Road, Kanpur. (830)

- †Gupta, Ram Nath, B.Com., A. (1-7-49), 19/20, Metcalf House, Delhi. (1265)
 Gupta, Ranjit Singh, G.D.A., A. (1-7-49), F. (16-8-49), **R. S. Gupta & Co.**, Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi. (174)
- Gupta, Ratanlal Bankatlal, B.Com., LL.B., A. (1-7-49), F. (27-2-50), **R. L. Gupta & Co.**, 35, Sitlamata Bazar, Indore. (929)
- Gupta (R. L.) & Co.**, (R. B. Gupta), 35, Sitlamata Bazar, Indore.
- Gupta (R. N.) & Co.**, (R. N. Gupta and Subir Sen), 3/2, Madan Street, First Floor, Calcutta—13.
- Gupta (R. S.) & Co.**, (R. S. Gupta and Chandra Bhusan), Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi.
- Gupta (S.) & Co.**, (S. K. Gupta), 8/116, Arya Nagar, Kanpur.
- Gupta (S. B.) & Co.**, (S. B. Gupta), Ghiya Mandi, Mathura.
- Gupta (S. K.) & Co.**, (S. K. Gupta), 7, Hastings Street, 2nd Floor, Calcutta—1.
- †Gupta, Sajal Kumar B.Sc., B.Com., A. (1-5-50), 50-X, Garcha Road, Calcutta—19. (1707)
- Gupta, Salil Kumar, B.Com., A. (27-11-51), **S. K. Gupta & Co.**, 7, Hastings Street, 2nd Floor, Calcutta—1. (2114)
- Gupta, Sarvadhar, B.Com., A. (18-7-51), 11, Minerva Building, Jodhpur. (2040)
- Gupta, Satya Prakash, B.A. (Com.), A. (5-10-51), **S. P. Gupta & Co.**, Opposite Church, Chandni Chowk, Delhi. (2087)
- Gupta, Shri Kant, B.Com., A. (18-11-52), **S. Gupta & Co.**, 8/116, Arya Nagar, Kanpur. (2326)
- Gupta, Shyam Kishore, B.A. (Hons.), LL.B., A. (26-8-54), 1915, Chhatta Madan Gopal, Chandni Chowk, Delhi—6. (2924)
- Gupta, Sibadas, A. (1-7-49), with **George Read & Co.**, Avenue House, Chowringhee Square, Calcutta—1. (1121)
- Gupta (S. N.) & Co.**, (S. N. Gupta), Sukh Niketan, Mahatma Gandhi Road, Agra, also at Patankar Bazar, Lashkar, Gwalior.
- Gupta (S. P.) & Co.**, (S. P. Gupta), Opposite Church, Chandni Chowk, Delhi.
- Gupta, Sukh Nandan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Gupta & Co.**, Sukh Niketan, Mahatma Gandhi Road, Agra. (123)
- Gupta, Suraj Bhan, B.Com., A. (14-8-51), **S. B. Gupta & Co.**, Ghiya Mandi, Mathura. (2050)
- Gupta, Suraj Prakash, B.A. (Com.), A. (1-7-49), F. (16-8-49), **S. Prakash & Co.**, Kinari Bazar, Delhi. (893)
- Gupta, Suresh Chandra, B.Com., A. (28-5-53), 113/135, Swaroop Nagar, Kanpur. (2521)
- †Gupta, Vinod B., B.A. (Com.), LL.B., A. (8-11-50), Administrative Officer, Council of the Institute of Chartered Accountants of India, 4B, Darya Ganj, Delhi. (1893)
- Gupta (V. S.) & Co.**, (V. S. Gupta), 380/B, Western Kutchery Road, Meerut.
- Gupta, Vishnu Saran, M.Com., A. (19-7-52), **V. S. Gupta & Co.**, 380/B, Western Kutchery Road, Meerut. (2235)
- Gupte & Co.**, (S. V. Gupte), 27, Alli Chambers, Tamarind Lane, Fort, Bombay.
- †Gupte, Arvind Dattatraya, B.Com., A. (4-1-51), C/o The Associated Cement Cos. Ltd., Sevalia Cement Works, P.O. Sevalia Cement Works, Dist. Kaira. (1932)
- Gupte, Surendra Vishvanath, B.Com., A. (27-8-49), F. (25-11-54), **Gupte & Co.**, 27, Alli Chambers, Tamarind Lane, Fort, Bombay. (1587)
- †Gurcharan Singh, B.A., A. (12-2-55), 10648, Jhandeywalan Road, Paharganj, New Delhi. (3100)
- Gurjar (S. V.) & Co.**, (S. V. Gurjar), Deshpande's Wada, Sangale Gulli, Ahmednagar.
- Gurjar, Shrikrishna Vinayak, A. (7-11-50), **S. V. Gurjar & Co.**, Deshpande's Wada, Sangale Gulli, Ahmednagar. (1891)
- †Gurmeet Singh, M.A., LL.B., A. (29-12-54), 15, Cantt, Amritsar. (3058)
- †Gurpal Singh, A.S.A.A., A. (1-7-49), Finance & Accounts Officer, Office of Custodian, Evacuees' Property, P Block, New Delhi. (24)

- †Guruswami, Therizhandur Vaidyanatha, B.Com., A. (1-7-49), C/o Anglo-French Textile Co. Ltd., Pondicherry. (814)
- †Guruswamy, Sampur vadakara Ramasubramaniam, B.Com., A. (13-11-54), 10, Chidambaraswamy, 3rd Street, Mylapore, Madras—4. (3035)
- Gutgutia, Kashi Nath, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta—1. (17)
- Gutgutia (K. N.) & Co.**, [K. N. Gutgutia, B. Chhawchharia, (K. Kumar for Calcutta only), (M. L. Sharma for Jaipur only) and (S. Sthanumoorthy Iyer for Bombay only)], 33, Netaji Subhas Road, Calcutta—1, also at Pilani Bhawan, Mirza Ismail Road, Jaipur-City and General Assurance Building, Hornby Road, Fort, Bombay.
- Guzdar, Dinshaw Pesi, A. (1-7-49), F. (24-3-51), C/o Oriental Government Security Life Assurance Co. Ltd., Oriental Buildings, Mahatma Gandhi Road, Bombay. (286)
- Gyara, Minoo, J., B.A., A. (1-7-49), F. (20-10-53), with **Batliboi & Purohit**, 204, Hornby Road, Fort, Bombay. (1258)
- Habib & Co.**, (H. P. Italia), Patharia Palace, 75, Mohamed Ali Road, Bombay—3.
- †Hada, Poonam Chand, M.Com., LL.B., A. (30-9-54), No. 3, Air Force Academy, Red Fields, Coimbatore. (2973)
- Halappanavar, Chandrashekhar Sangappa, B.Com., A. (15-3-54), Ganapat Galli, Belgaum. (2807)
- Haldar, Nagendra Nath, B.Sc., A.C.A. (Eng. & Wales), A. (7-9-53), 2/3-C, Deb Lane, Entally, Calcutta—14. (2847)
- †Halpin, Henry Joseph, A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Indian Iron & Steel Co., Ltd., 12, Mission Row, Calcutta—1. (1553)
- Hansotia (P. C.) & Co.**, (P. C. Hansotia, J. M. Dotiwala and Dr. R. C. Cooper), 17, Elphinstone Circle, Nanjee Building, Fort, Bombay.
- Hansotia, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (35)
- Hardikar, Madhukar Maheshwar, B.A., A. (1-7-49), K. S. A. Buildings, 3rd Floor, Bhawani Shankar Road, Dadar, Bombay—14. (1026)
- Hariachar (C. P.) & Co.**, (P. N. Raghavendra Rao), 168, Telugu Brahmin Street, Coimbatore.
- Haribhakti & Co.**, (V. B. Haribhakti and I. R. Haribhakti), Esplanade Mansions, 1st floor, Room No. 109, Mahatma Gandhi Road, Fort, Bombay, also at Haribhakti Haveli, Ghadiali Pole, Baroda.
- Haribhakti, Ishverlal Ratanlal, B.Com., A. (28-9-53), **Haribhakti & Co.**, Haribhakti Haveli, Ghadiali Pole, Baroda. (2681)
- Haribhakti, Vishubhai Bhagwandas, B.Com., A. (15-6-51), **Haribhakti & Co.**, Esplanade Mansions, 1st Floor, Room No. 109, Mahatma Gandhi Road, Fort, Bombay. (2017)
- Haridas & Co.**, (H. A. Patel), Nobel Chambers, Parsi Bazar Street, Fort, Bombay.
- Hariharan & Co.**, (P. R. Hariharan), 70-A, Stock Exchange Building, Appollo Street, Fort, Bombay—1.
- Hariharan (C. S.) & Co.**, (C. S. Hariharan), 289, Esplanade, Madras—1.
- Hariharan, C. S., A. (1-7-49), F. (10-2-53), **C. S. Hariharan & Co.**, 289, Esplanade, Madras—1. (1196)
- †Hariharan, Chittur Sivaramaier, B.Com., A. (11-2-53), 10-A, Southern Avenue, Calcutta—26. (2402)
- †Hariharan, K., B.A., G.D.A., A. (17-11-53), Director & General Manager, George Oakes Ltd., 36-D, Mount Road, Madras—2. (2733)
- Hariharan, Palghat Ramakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Hariharan & Co.**, 70-A, Stock Exchange Building, Apollo Street, Fort, Bombay—1. (396)
- †Hariharan, Peruvemba Ramaswamier, A. (18-8-50), C/o Oriental Government Security Life Assurance Co. Ltd., Oriental Buildings, Fort, Bombay. (1892)
- Hariharan, Sankaranarayana Iyer, B.A., A. (1-4-54), Chief Accountant, Bombay Suburban Electric Supply Ltd., Santa-Cruz, Bombay. (2837)
- †Harris, Norman Davidson, M.A., B.Com., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I., House, 34, Chowringhee, Calcutta—16. (1325)

- Harshavardhana, Adipudi, G.D.A., A. (1-7-49), F. (24-11-51), **V. Soundararajan & Co.**, Catholic Centre, Armenian Street, Madras—1. (1095)
- Hartley, Kenneth John Harold, A. (1-7-49), F. (12-3-50), **Price Waterhouse, Peat & Co., B-4**, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (383)
- Hathiram, Pesi Dadiba, B.A., A. (1-7-49), Addie House, 607/A, Kingsway, Dadar, Bombay. (1481)
- Hattikudur, Shridhar Sadashiv, A. (14-5-52), B1-1, Saraswat Colony, Santa-Cruz West, Bombay—23. (2205)
- Haveliwala, Abdulhusain Haiderali, B.Com., A. (17-6-53), Office Superintendent-cum-Accountant, The Associated Cement Co's. Ltd., Kymore Cement Works, P.O. Kymore. (2536)
- Haveliwala (A. H.) & Co.**, (A. H. Haveliwala), Zainab House, 2nd Floor, 36, Mirza Street, Off Abdul Rehman Street, Bombay—3.
- †Haworth, Philip Cunningham, A. (1-7-49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P.B. No. 70, Calcutta. (1414)
- †Hazari, Chand Kishan, B.Com., A. (1-7-49), 5, Hasan Building, Nicholson Road, Delhi. (1210)
- Hegde, Palli Mahabala, G.D.A., A. (1-7-49), F. (16-8-49), Kodialballi, Mangalore—3. (48)
- Herbert, Dicksy Saret, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd., Mangalore. (1184)
- Hill, Frederic Montague, A. (1-7-49), **Price, Waterhouse, Peat & Co., B-4**, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1088)
- Hingorani & Co.**, (I. R. Hingorani), Cama Building, 9, Ash Lane, Medows Street, Fort, Bombay.
- Hingorani, Ishwarlal Ramchand, B.Sc., A. (28-9-54), **Hingorani & Co.**, Cama Building, 9, Ash Lane, Medows Street, Fort, Bombay. (2967)
- †Hirji-Khorshed, Homi Sorabji, A. (1-7-49), C/o The Associated Cement Cos. Ltd., 1, Queens Road, Fort, Bombay. (1347)
- Hirji-Khursed, Histasp Sorabji, A.S.A.A., A. (1-7-49), 133, Marine Drive, Church-gate, Bombay. (1025)
- †Hockley, Clifford, A. (1-7-49), C/o McLeod & So. Ltd., 3, Netaji Subhas Road, Calcutta. (1502)
- †Hormasji, Ardeshir Jivanji, B.A. (Hons.), A. (25-11-49), Assistant, Turner, Morrison & Co. Ltd., 16, Bank Street, Bombay—1. (1621)
- †Howitt, Harold Gibson, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1358)
- †Howorth, Thomas, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry, London. E.C. 2. (1520)
- Inchalmath, Shrishailaswami Mallikar Junaswami, B.A., B.Com., A. (28-2-55), **S. M. Inchalmath & Co.**, 169/A, Station Road, Hubli. (3113)
- Inchalmath (S. M.) & Co.**, (S. M. Inchalmath), 169/A, Station Road, Hubli.
- Indulal Thaker & Co.**, (I. M. Thaker), Medows House, Medows Street, 4th Floor, Fort, Bombay.
- Irani, Boman Rashid, B.Com., A. (1-7-49), C/o Shahbehram R. Irani, Old Wadia Chawl, Block III, Chandanwadi, Girgaum Road, Bombay. (1527)
- †Irani, Zal Rustam, A.C.A. (Eng. & Wales), A. (1-7-49), 19-A, Alipore Road, Delhi. (149)
- Italia, Dinshaji Cawasji, B.Com., A. (23-1-53), C/o The Associated Cement Cos. Ltd., Cement Works, Shahbad-Dn. (2374)
- Italia, Hormasji Pirojsha, G.D.A., A. (1-7-49), F. (16-8-49), **Habib & Co.**, Patharia Palace, 75, Mohamed Ali Road, Bombay—3. (322)
- Iyengar, Arakere Varadiyengar Sesha, B.Com., A. (26-5-50), 20, IV Main Road, Chamarajpet, Bangalore—2. (1742)
- Iyengar, M. K. Sampath, B.A., A. (2-9-53), 1408, Sampige Road, Melleswaram, Bangalore. (2638)
- †Iyengar, R. A. D., G.D.A., A. (1-7-49), 29, Second Street, Shenoynagar, Tallakulam Post, Madhurai. (1204)
- Iyer, A. Krishna, B.A., G.D.A., A. (18-7-52), No. 83, Ammankoil Road, Mullakkal, Alleppey. (2233)

- †Iyer, C. S. Venkiteswara, M.A., B.Com., A. (25-3-54), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta—1. (2815)
- Iyer, K. Narayana, A. (1-7-49), 51, Paripurna Vinayagar Koil Street, Mylapore, Madras. (1564)
- †Iyer, Narayanaswamy Ramaswamy, G.D.A., A. (16-5-50), Deputy Chief Accountant, Calcutta Port Commissioners' Office, 15, Strand Road, Calcutta. (1721)
- †Iyer, Natesan Sitaraman, B.Com., A. (2-6-50), Block A, Flat No. 6, South Indian Buildings, Brahmanwada, Matunga, Bombay—19. (1757)
- Iyer, P. V. Seshadri, A. (27-11-51), Machingal Lane, Trichur. (2115)
- Iyer (R. S. V.) & Co.**, (R. S. V. Iyer), 23-24, Noor Building, Opposite Western Railway Station, Dadar, Bombay—28.
- Iyer, R. S. Venkateswara, A. (13-1-51), **R. S. V. Iyer & Co.**, 23-24, Noor Building, Opposite Western Railway Station, Dadar, Bombay—28. (1936)
- Iyer, T. S. Ananthakrishna, A. (31-12-52), Patraikal, Trichur. (2346)
- Jacob, E. C., A. (24-3-51), **Jacob & Mathew**, K. K. Road, Kottayam. (1975)
- Jacob, Edavumveli Varkkey, B.Com., A. (17-2-53), 37, St. Marks Road, Bangalore—1. (2419)
- Jacob (K. U.) & Co.**, (K. U. Jacob), Bazaar Road, Mattancherry, Cochin.
- Jacob, K. U., B.Sc., A. (1-7-49), F. (12-12-53), **K. U. Jacob & Co.**, Bazaar Road, Mattancherry, Cochin. (1327)
- Jacob & Mathew**, (E. C. Jacob), K. K. Road, Kottayam.
- Jacobs, Wil Isaac, B.A., A. (1-7-49), 1-D, Bharatiya Bhavan, 17th Road, Khar, Bombay—21. (800)
- †Jadhav, Rajaram Sitaram, A. (26-12-52), Income-tax Officer, Ward—L, Income-Tax Office, Kathi Buildings, Baroda. (2344)
- Jagadesan, B., B.Com., A. (24-10-53), 6, Sahadevapuram, Salem. (2699)
- †Jagadisan, T. R., B.Sc., A. (1-7-49), C/o Balmer Lawrie & Co. Ltd., 21, Netaji Subhas Road, Calcutta. (1264)
- Jagadisan, U. P., G.D.A., A. (1-7-49), F. (16-8-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157, Hyderabad (Deccan). (543)
- Jagannadhamchetty, Voora, G.D.A., A. (1-7-49), F. (12-8-50), 104, Varadamuthiappan Street, Madras. (331)
- Jagannath & Co.**, (C. V. Jagannath), 137-B, Sindhi Immigrants Co-operative Housing Society Ltd., Chembur, Bombay—38.
- Jagannath, Curpoor Varadachari, G.D.A., A. (27-1-51), **Jagannath & Co.**, Plot No. 137-B, Sindhi Immigrants Co-operative Housing Society Ltd., Chembur, Bombay—38. (1944)
- Jagannathan, Annulu Naidu Rangasamy Naidu, B.Com., A. (13-8-53), 2-13/200, Pappanaicken Palayam, Coimbatore. (2606)
- Jagannathan, Melappalaiyam Sudarsanam, G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, "Sundarsanam" Ratnasabapathyipuram P.O., Coimbatore. (180)
- †Jagannathan, R., M.A., A. (1-7-49), C/o Brooke Bond India Ltd., P.B. No. 187, Calcutta—1. (1090)
- †Jagannatha Rao, R. S., B.Sc., A. (18-8-54), 29-A, Saraswati Niwas, 3rd Floor, 7th Block, Brahman Wada Road, Matunga, Bombay—19. (2916)
- Jagdish Jha, B.Com., A. (23-3-50), Asstt. Accounts Officer, Damodar Valley Corporation, Anderson House, Alipore, Calcutta—27. (1677)
- Jagdish Prasad & Co.**, (Jagdish Prasad, J. C. Khanna and Narain Prasad), Chandni Chowk, Delhi, also at 102, Grand Trunk Road, Ghaziabad.
- Jagdish Prasad, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Jagdish Prasad & Co.**, Chandni Chowk, Delhi. (140)
- Jagdish Swarup (S. B.) & Co.**, (J. S. Bhatnagar), 41-C, Bhagwandass Road, Jaipur.
- Jagdish V. Desai & Co.**, (J. V. Desai), Opp. Doshiwada Street, Kalupur Road, Ahmedabad.
- Jagesh Desai & Co.**, (J. M. Desai), 65, Mahatma Gandhi Road, Fort, Bombay—1.
- Jagtap (R. A.) & Co.**, (R. A. Jagtap), 67, Apollo Street, Fort, Bombay.

Jagtap, Rao Saheb Amritrao, B.A., B.Com., A. (1-7-49), F. (1-4-54), **R. A. Jagtap & Co.**, 67, Apollo Street, Fort, Bombay. (1419)

Jain & Co., (G. C. Jain), Opp. Praja Sewak Press, Inside Sojatigate, Jodhpur. **Jain & Co.**, (K. K. Jain), 46, Strand Road, Calcutta—7.

Jain, Amritlal H., B.Com., A. (16-2-52), **Amritlal H. Jain & Co.**, Manak Mansion, Chhota Sarafa, Ujjain, Way Road, Meerut. (2154)

Jain (A. K.) & Co., (A. K. Jain and R. C. Relan), Prempuri, Railway Road, Meerut City.

Jain, Anant Kumar, B.Com., LL.B., A. (7-6-50), **A. K. Jain & Co.**, Prempuri, Railway Road, Meerut City. (1761)

Jain (D. C.) & Co., (D. C. Jain), 22, Badjatia Buildings, Badasarafa, Indore City. Jain, Dhannalal Rajmal, B.Com., A. (24-10-53), with **Rustomji N. Mehta & Co.**, 24, Krishnapura Main Road, Indore. (2696)

Jain, Dharamchand, B.Com., A. (20-7-53), **D. C. Jain & Co.**, 22, Badjatia Buildings, Badasarafa, Indore City. (2556)

Jain, Ghewar Chand, B.Com., A. (9-1-53), **Jain & Co.**, Opp. Praja Sewak Press, Inside Sojatigate, Jodhpur. (2352)

Jain, Himmat Singh, B.Com., A. (25-2-55), with **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta. (3111)

Jain (H. S.) & Co., (H. S. Jain), 176, Cross Street, Calcutta.

†Jain, Jia Lal, B.A., A. (6-1-50), Fair-Field, Summer Hill, Simla—5. (1650)

†Jain, Jitendra Kumar, B.Com., A. (1-7-49), with **Khanna & Annadhanam**, Tirath Ram Building, B 6 & 7, Block III, D.A.G. Scheme, New Delhi—1. (1221)

Jain, Kamal Kumar, B.Com., LL.B., A. (15-5-52), **Jain & Co.**, 46, Strand Road, Calcutta—7. (2211)

Jain, Magan Lall, B.Com., A. (15-5-52), with **Bhargava & Co.**, Hazratganj, Lucknow. (2206)

Jain, Megh Kumar, B.A. (Com.) (Hons.), A. (9-1-53), **Megh Anand & Co.**, 5, Deputy Ganj, Sadar Bazar, Delhi—6. (2353)

Jain, Munni Lal, M.Com., LL.B., A. (1-9-50), **Singhi & Co.**, Khetan Bhawan, Mirza Ismail Road, Jaipur. (1856)

Jain (N. C.) & Co., (N. C. Jain), 1789, Dariba Kalan, Delhi.

Jain, Nem Chand, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **N. C. Jain & Co.**, 1789, Dariba Kalan, Delhi. (563)

Jain (R. C.) & Co., (R. C. Jain), 1144, Raviwar Peth, Poona—2.

Jain, Ramchandra Chandrarao, B.A., (Hons.), LL.B., A. (1-7-49), F. (25-5-53), **R. C. Jain & Co.**, 1144, Raviwar Peth, Poona—2. (1224)

Jain Satyavadi, Kapoor Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **K. C. J. Satyavadi & Co.**, 102-D, Kamla Nagar, Subzi Mandi, Delhi—6. (663)

Jain, Shantilal Karoolal, B.Com., A. (24-9-53), **Shantilal & Co.**, 331, Kalbadevi Road, 1st Floor, Bombay—2. (2678)

†Jain, Suparshva Kumar, M.Com., A. (8-5-53), C/o Aluminium Corporation of India, 7, Council House Street, Calcutta—1. (2512)

†Jain, Surender Kumar, B.A. (Com.) (Hons.), LL.B., A. (9-10-54), Faiz Bazar, Above Asoka Press, Delhi—7. (2980)

Jain, Vidya Sagar, B.Com., LL.B., A. (28-10-54), **V. S. Jain & Co.**, Bazar Vakilan, Hissar. (3005)

Jain (V. S.) & Co., (Vidya Sagar Jain), Bazar Vakilan, Hissar.

Jaiswal (G. P.) & Co., (G. P. Jaiswal), 90, Johnstoneganj, Allahabad.

Jaiswal, Gaya Prasad, G.D.A., A. (1-7-49), F. (16-8-49), **G. P. Jaiswal & Co.**, 90, Johnstoneganj, Allahabad. (278)

Jajodia, Narain Prasad, Com., LL.B., A. (8-9-53), **Jaju & Co.**, Station Road, Patna. (2655)

Jaju & Co., (B. L. Jaju, N. P. Jajodia and G. D. Salarpuria), No. 1, Netaji Subhas Road, (1st Floor), Calcutta—1, also at Station Road, Patna.

Jaju, Bajranglal, B.A., LL.B., A. (21-9-49), F. (13-10-54), **Jaju & Co.**, No. 1, Netaji Subhas Road, 1st Floor, Calcutta. (1596)

- †Jalundhwala, Ramanlal Chhotalal, B.Com., F.S.A.A., A. (1-7-49), Dy. Manager, The Scindia Steam Navigation Co., Ltd., Scindia House, Dougall Road, Ballard Estate, Bombay. (489)
- Jambunathan, A. N., G.D.A., A. (1-7-49), F. (16-8-49), 26, Dalvasigamani Mudaliar Road, Lakshmi Puram, Royapettah, Madras—14. (482)
- †Jan, Rahim Ahmed, A. (1-7-49), C/o Chopra Tandon & Co., 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (1135)
- Janakiraman, Panchagnula, B.Com., A. (4-8-53), No. 253, Thipparaju Vari Street, Nellore. (2587)
- Jantrania, Bhagwandas Manilal, B.Com., A. (7-9-50), Chief Accountant, F. Racak & Co., Ltd., 57, Radha Bazar Street, Calcutta. (1864)
- Jasavala, Dosabhoj Jamshedji, G.D.A., A. (1-7-49), F. (16-8-49), Deshpande & Jasavala, Petit Building, 359, Hornby Road, Fort, Bombay—1. (546)
- Jashbhai S. Shah & Co., (Jashbhai S. Shah), Shahpur Mill Compound, Reva Building, 3rd Floor, Ahmedabad.
- †Jasubhoy, Rusi Hirjibhoy, B.Com., A. (9-7-52), with S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Bombay—1. (2232)
- Jasuja, Jai Chand, B.Com., A. (18-11-52), J. C. Jasuja & Co., 11, Sethna Building, Kitchen Garden Lane, Bombay—2. (2325)
- Jasuja (J. C.) & Co., (J. C. Jasuja), 11, Sethna Building, Kitchen Garden Lane, Bombay—2.
- Jasuja (K. B.) & Co., (K. B. Jasuja), 64, Regal Buildings, Connaught Circus, New Delhi. z
- Jasuja, Kul Bhushan, B.Com., A. (7-9-53), K. B. Jasuja & Co., 64, Regal Buildings, Connaught Circus, New Delhi. (2648)
- Javeri, Nani Tehmul, A. (16-2-52), C/o Shri P. M. Karanjia, "Oval View", Churchgate Reclamation, Bombay—1. (2157)
- †Javeri, Narendra M., B.Com., A.S.A.A., A. (1-7-49), Director, Burroughs Wellcome & Co. (India) Ltd., Cook's Building, Hornby Road, Bombay—1. (1484)
- Jawalkar, Dhondo Govind, M.A., A.S.A.A., A. (1-7-49), F. (16-8-49), 195/13, Budhwar Peth, Ring Road, Sholapur. (722)
- Jayantilal Thakkar & Co., (Jayantilal K. Thakkar), 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay—1.
- †Jayaraman, Aringundram Ponnuswamy, B.A., I.A.S., A. (1-7-49), Settlement Officer, Nellore. (1515)
- Jayaraman, C., B.A., A. (21-1-50), 204, New Bhoiguda, Secunderabad—3. (1647)
- Jayaraman (P.) & Co., (P. Jayaraman), 31/228, Govindappa Naiken Street, Madras—1.
- Jayaraman, Ponnuswamy, B.Com., A. (22-7-50), P. Jayaraman & Co., 31/228, Govindappa Naicken Street, Madras—1. (1806)
- Jayaraman, Ram Chandra, B.Com., A. (1-7-49), F. (13-8-51), No. 8, Kamala Bai Street, T. Nagar, Madras—17. (849)
- Jehangir N. Vachha & Co., (Jehangir N. Vachha), 22, Hampton Court, 125, Wodehouse Road, Bombay—5.
- Jha (K.) & Co., (K. Jha), Krishna Bhawan, Flat No. 4, Machhua Toli, Patna—4.
- Jha, Kameshwar, M.A., B.Com., A. (14-8-51), K. Jha & Co., Krishna Bhawan, Flat No. 4, Machhua Toli, Patna—4. (2049)
- †Jhala, Satyendraraib Dolatrai, B.Com., A. (11-11-49), Income-tax Officer, Surendranagar. (1613)
- †Jhala, Satyendrakumar Premshankar, B.Com., A. (20-/-03), Accounts Officer, State Transport Department, Govt. of Saurashtra, Rajkot. (2554)
- Jhamb, Chhabil Dass, A. (17-5-50), 38, Ambulkar Sadan, Gokhale Road South, Dadar, Bombay—28. (1725)
- Jhavar, Harinarayan Murlidhar, B.A., B.Com., M.A., LL.B., A. (31-10-51), H. N. Jhavar & Co., 1, Subhas Chowk, Indore City. (2097)
- Jhavar (H. N.) & Co., (P. S. Surana and H. N. Jhavar), 1, Subhas Chowk, Indore City.

- Jhaveri, Vasant Motilal, B.Com., A. (29-7-53), Shyam Bhuvan No. 1, 1st Floor, Guzdar Street, Bombay—2. (2573)
- Jivraj & Co.**, (J. L. Somaia), 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2.
- Jodhani, Amritlal Maganlal, B.Com., LL.B., A. (24-1-53), 2209/3, Chokasi Bazar, Manekchowk, Ahmedabad. (2380)
- Jog (B. D.) & Co.**, (B. D. Jog), Sir Vithaldas Chambers, Room No. 205, 2nd Floor, Apollo Street, Fort, Bombay.
- Jog, Bhaskar Damodar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Jog & Co.**, Sir Vithaldas Chambers, Room No. 205, 2nd Floor, Apollo Street, Fort Bombay. (160)
- Jog, Dattatraya Pralhad, B.Com., A. (8-10-54), **D. P. Jog & Co.**, 144-A, Narayan Sadan, Vithalbhai Patel Road, Bombay—4. (2977)
- Jog (D. P.) & Co.**, (D. P. Jog), 144-A, Narayan Sadan, Vithalbhai Patel Road, Bombay—4.
- Joglekar (S. K.) & Co.**, (G. K. Joglekar), 34, Budhvar Peth, (Near Jogeshwari), Poona.
- Joglekar, Govind Krishna, G.D.A., A. (1-7-49), F. (16-6-52), **G. K. Joglekar & Co.**, 34, Budhwar Peth, (Near Jogeshwari), Poona. (898)
- †Joglekar, Purushottam Raghunath, B.Com., A. (1-7-49), Sales-Tax Officer, Girdhar Bhuvan, 417, Lamington Road, Girgaon, Bombay—4. (1377)
- John (K.) & Co.**, (K. John, Major K. Viswasaratnam and K. J. Victor David), 9, Phillip's Street, Madras, also at 5, Northmasi Street, Madhurai and Kodagi Building, Gundopanth Street, Bangalore—2.
- John, Kola, G.D.A., A. (1-7-49), F. (16-8-49), 2, Sullivan's Garden, Mylapore, Madras—4. (108)
- John, Kola Henry, A. (23-3-50), 15/54, Trunk Road, Cuddapah. (1681)
- John, M. C., B.A., A. (3-6-53), **Tharten & John**, Beach Road, Quilon. (2526)
- Jokhakar (B. D.) & Co.**, (B. D. Jokhakar and P. J. Sethna), 14, Hamam Street, Fort, Bombay.
- Jokhakar, Bhalchandra Dalpatram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Jokhakar & Co.**, 14, Hamam Street, Fort, Bombay. (390)
- Jorapur (K. B.) & Co.**, (K. B. Jorapur), 9, Ash Lane, Medows Street, Fort, Bombay.
- Jorapur, Krishna Dhimarao, B.Sc., LL.B., A. (1-7-49), F. (23-5-52), **K. B. Jorapur & Co.**, 9, Ash Lane, Medows Street, Fort, Bombay. (967)
- Joscelyne, Alan Keith, A. (1-7-49), F. (13-10-52), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1094)
- Joseph & Co.**, (J. Joseph), Karunamandiram, Perumthuruthy, Tiruvalla.
- Joseph, George, B.Com., A. (1-3-55), Canara Wood Lands, Mercara, Coorg. (3114)
- Joseph, J. B.A., A. (14-1-55), **Joseph & Co.**, Karunamandiram Perumthuruthy, Tiruvalla, T. C. States. (3078)
- Joseph, Thomas, B.A., A. (1-7-49), Indian Assistant, C/o Peirce Leslie & Co., Ltd., Calicut. (963)
- †Joseph, T. V., B. Com., A. (1-7-49), Statistical Officer & Chief Accountant, The Indian Rubber Board P. O. Kottayam. (1293)
- Joshi, Bhaskar Balvant, A. (10-4-51), Koli Wadi, Front Chawal, Top Floor, Fanawadi, Bombay—2. (1981)
- †Joshi, Chandrakanta Pandurang, B.Com., A. (10-1-55), Block No. 4, The Bombay Co-operative Housing Society Ltd., Sion, Bombay—22. (3072)
- Joshi (D. D.) & Co.**, (D. D. Joshi), Thaoomal House, 2nd Floor, Corner of Cawasji Patel Street and Banaji Street, Fort, Bombay—1.
- Joshi, Dattatraya Damodar, G.D.A., A. (1-7-49), F. (16-8-49), 19, Laxminarayan Baug, Bal Govindas Read, Mahim, Bombay—16. (651)

- Joshi, Dinkar Ganesh, B.A., A. (1-7-49), F. (23-7-51), **Kulkarni & Khanolkar**, Bell & Co's Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (746)
- Joshi, Ganesh Narayan, B. Com., A. (23-1-53), Ramchandra Mansion, 1st Floor, 487, Sandhurst Road, Bombay—4. (2373)
- Joshi, Harishankar Laxminarayan, B.Com., A. (8-9-53), **H. L. Joshi & Co.**, Room No. 47, 4th Floor, New Ganjwala Building, Arthur Road, Tardeo, Bombay—7. (2651)
- Joshi (H. L.) & Co.**, (H. L. Joshi), Room No. 47, 4th Floor, New Ganjawala Building, Arthur Road, Tardeo, Bombay—7.
- Joshi (K. R.) & Co.**, (K. R. Joshi), Opposite Station, Jawahar Road, Patel Ratanshikhimji Building, Ghatkopar, Bombay.
- Joshi, Karsondas Ratanshi, G.D.A., A. (1-7-49), F. (16-8-49), **K. R. Joshi & Co.**, Opposite Station, Jawahar Road, Patel Ratanshikhimji Building, Ghatkopar, Bombay. (622)
- Joshi, Laxmikant Manohar, A. (1-7-49), F. (5-10-53), **L. M. Joshi & Co.**, Ready-money Mansion, Churchgate Street, Fort, Bombay. (1267)
- Joshi (L. M.) & Co.**, (L. M. Joshi), Readymoney Mansion, Churchgate Street, Fort, Bombay.
- †Joshi, Madhav Bhikaji, B.Com., A. (2-7-51), Accountant, The B. M. S. S. Ltd., Shreepur, Dist. Sholapur. (2034)
- Joshi, Mahendrakumar Lalshanker, A. (1-7-49), F. (16-8-49), **Mahendra Joshi & Co.**, Post Box No. 35, Bombay—1. (669)
- Joshi, Maheshchandra Narahari, B. Com., A. (7-10-52), **R. D. Joshi & Co.**, 5, Yeshwant Road, Indore City. (2302)
- Joshi (M. P.) & Co.**, (M. P. Joshi), 14, Gaya Building, 2nd Floor, 109, Masjid Bunder Road, Bombay—3.
- Joshi, Mukund Prabhuram, B. Com., A. (25-3-53), **M. P. Joshi & Co.**, 14, Gaya Building, 2nd Floor, 109, Masjid Bunder Road, Bombay—3. (2446)
- Joshi, Narayan Dinkar, B. Com., A. (25-2-55), **N. D. Joshi & Co.**, Navi Peth, Laxmi Sadan, 2nd Floor, Jalgaon. (3110)
- Joshi (N. D.) & Co.**, (N. D. Joshi), Navi Peth, Laxmi Sadan, 2nd Floor, Jalgaon (Distt. East Khandesh).
- Joshi (P. G.) & Co.**, (P. G. Joshi), Block 'A', Handloom Cloth Market Buildings, Gandhi Bagh, Nagpur—2.
- Joshi, Prabhakar Gopal, B.A., L.L.B., A. (11-1-54), **P. G. Joshi & Co.**, Block 'A', Handloom Cloth Market Buildings, Gandhi Bagh, Nagpur—2. (2760)
- Joshi (R. D.) & Co.**, (R. D. Joshi, and M. N. Joshi), 5 Yeshwant Road, Indore.
- Joshi, Rajaram Durgashankar, B.A., A. (1-7-49), F. (16-8-49), **R. D. Joshi & Co.**, 5, Yeshwant Road, Indore. (716)
- Joshi, Ramchandra Trimbak, A. (22-5-50), Barve Building, Main Road, Nasik (1739).
- †Joshi, Vasantrai Bhavanishanker, G.D.A., A. (1-7-49), 17, Makadara Road, P.O. Box 797, Mombasa. (217)
- Joshi, Vinodchandra Naginlal, B. Com., A. (23-12-54), **V. N. Joshi & Co.**, 3rd Floor, Havabhai Mansion, Opp. Old Custom House, Fort, Bombay—1. (3056)
- Joshi, Viswanath Purushottam, B. Com., A. (5-5-53), Paranjape's Building, Mahatma Gandhi Road, Vilparle, Bombay—24. (2507)
- Joshi (V. N.) & Co.**, (V. N. Joshi), 3rd Floor, Havabhai Mansion, Opp. Old Custom House, Fort, Bombay—1.
- †Junnarkar, Shripad Shankarrao, A. (15-12-54), Income-Tax Officer, Dhulia. (3046)
- Just, Arnold Hartman, A. (1-7-49), F. (16-8-49), **Price Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (529)
- Kabra, Bithal Lall, B. Com., A. (30-12-54), C/o Nathmal Damodarlal, 258, Kalba-devi Road, Bombay—2. (3065)
- Kabra, Shree Ballabh, B. Com., A. (17-8-54), with **R. D. Joshi & Co.**, 5, Yeshwant Road, Indore City. (2912)
- Kabraji (D. H.) & Co.**, (D. H. Kabraji), Central Bank Building, Mahatma Gandhi Road, Fort, Bombay.

- Kabraji, Dosabhoy Hiraji, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (13-10-49), D. H. Kabraji & Co., Central Bank Building, Mahatma Gandhi Road, Fort, Bombay. (219)
- Kaher, Amir Chand, A. (6-7-50), 1, Majitha Road, Amritsar. (1783)
- Kallash & Co., (K. L. Agarwal), Kokila Market, Kinari Bazar, Agra.
- Kailasom, A. N., B.A., A. (15-9-53), C/o Shri A. K. Narayanaier, Club Road, Ernakulum. (2663)
- Kaimal, Kalathilparambil Raman, B.A., A.S.A.A., A. (24-5-50), Varma & Varma, 8/24, Rice Bazar, Trichur. (1741)
- Kalani & Co.**, (P. S. Kalani), Opp. Raipur House, Cloth Market, Jodhpur.
- Kalani, Pukhraj Shankerlal, B. Com., A. (3-9-52), Kalani & Co., Opp. Raipur House, Cloth Market, Jodhpur. (2264)
- †Kale, Vaman Moreshwar, B.Sc., A. (13-10-52), Income-tax Officer, Market Ward, Central Government Building, Queens Road, Bombay. (2312)
- Kale (V. G.) & Co.**, (V. G. Kale), 1st Floor, Lucky Mansion, 79, Ghoga Street, Fort, Bombay.
- Kale, Vithal Ganesh, A. (3-6-50), V. G. Kale & Co., 1st Floor, Lucky Mansion, 79, Ghoga Street, Fort, Bombay. (1760)
- †Kalianwala, Byramshaw Jal, A. (1-5-54), "Sunny View", 25, Malcolm Baug, Jogeshwari, Bombay—42. (2858)
- Kaliswaran, S., G.D.A., A. (1-7-49), F. (16-8-49), 153, 5th Cross, Gandhi Nagar, Bangalore City. (350)
- Kalra, Bhupendra Pal Singh, B.Com., A. (6-2-51), B. S. Kalra & Co., Lakshmi Bhawan, Birhana Road, Kanpur. (1948)
- Kalra (B. S.) & Co.**, (B. S. Kalra), Lakshmi Bhawan, Birhana Road, Kanpur.
- †Kalyana Krishnan, C.R., B.Sc., A. (1-10-52), Audit Superintendent, O.A.D.II, Office of the A.G. Mysore, Govt. Insurance Buildings, Bangalore. (2294)
- Kalyanasundaram, P., G.D.A., A. (1-7-49), F. (16-8-49), Narayana Aliyar & Co., 4, Bhagavantam Gupta Street, Thyagarayanagar, Madras. (668)
- Kalyani (J. H.) & Co.**, (J. H. Kalyani), Navsari Building, Hornby Road, Fort, Bombay—1.
- Kalyani, Jamnadas Hakimchand, G.D.A., A. (1-7-49), F. (16-8-49), J. H. Kalyani & Co., Navsari Building, Hornby Road, Fort, Bombay—1. (733)
- †Kalyanivala, Navoroji Rustamji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Chairman, Board of Administration, Canteen Stores Department (India), Amar Buildings, Sir Phirozeshah Mehta Road, Fort, Bombay. (640)
- Kalyaniwalla & Mistry**, (M. P. Mistry and D. S. Shroff), 32, Apollo Street, Fort, Bombay.
- Kamath, B. Keshava, B.A., A. (15-3-55), C/o Kamath & Kamath, Advocates, Cochin—2. (3123)
- †Kamath, Cholpadi Ekanath, A. (1-7-49), 3/156, Plot, Sewri-Vadala Scheme, Matunga Road, Opposite V. J. T. I., Vadala, Bombay—19. (1534)
- Kamath, Guna Venugopal, B.Com., A. (13-8-53), Broadway, Ernakulam. (2605)
- †Kamath, Krishna K., A. (1-7-49), 1-4, "Dharmakuti", Tardeo Road, Bombay—7. (797)
- Kameswara & Co.**, (B. Kameswara Rao), Mechiraju Street, Amalapuram. (E.G.Dt.).
- Kameswara Rao, Bulusu, B.Com., A. (2-11-54), Kameswara & Co., Machiraju Street, Amalapuram, (East Godavary Distt.). (3014)
- Kameswara Rao, Dronamraju, B.A., G.D.A., A. (1-7-49), F. (13-10-49), Gopala-swamy Temple Street, Rajamahendri. (103)
- Kameswara Rao, Jaladanki Sundara, B.Com., A. (29-9-54), Gadicherlavari House, Ramaraopet, Kakinada. (2971)
- ‘Kameswara Rao, Pindiprolu, A. (12-6-51), Income-tax Officer, City Circle 1, Madras. (2013)
- Kanabar, Chhabildas Odhavji, M.Com., A. (28-10-54), C/o K. G. Desai & Co., 11-B, Yusuf Building, 1st Floor, Mahatma Gandhi Road, Bombay. (3006)

- Kandaswamy, A., B.Com., A. (1-7-49), 25, Sanian Tank Street, Tiruchirapalli. (1203)
- Kanekar, Madhukar Vaman, B.Com., A. (10-1-51), **M. V. Kanekar & Co.**, Mitra Bhuvan, 2nd Floor, Ai Mai Merwanji Street, Parel, Bombay—12. (1933)
- Kanekar (M. V.) & Co.**, (M. V. Kanekar), Mitra Bhuvan, 2nd Floor, Ai Mai Merwanji Street, Parel, Bombay—12.
- †Kanga, Dara Nusserwanji, B.A., G.D.A., A. (1-7-49), 50, Hughas Road, Bombay. (753)
- †Kanga, Doli Sorabji, G.D.A., A. (26-5-50), C/o The Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Bombay. (1747)
- Kanga, Jamshed Rustomji, G.D.A., A. (1-7-49), F. (8-1-51), **Dastur Kanga & Co.**, 5, Hamam Street, Fort, Bombay. (248)
- Kannappan, Kandaswami, B.A., A. (1-7-49), F. (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, P.O. Box No. 1352, Madras—1. (775)
- Kantibhai Patel & Co.**, (K. B. Patel), Rajabahadur Mansion, 14, Hamam Street, Bombay—1.
- Kantilal C. Desai**, (Kantilal C. Desai) 22, Apollo Street, 2nd Floor, Fort, Bombay. (753)
- †Kanvinde, Shyamkant Shantaram, B.Com., A. (3-6-53), 11, Benham Hall Lane, Girgaum, Bombay—4. (2525)
- Kapadia Damania & Co.**, (F. P. Kapadia and H. M. Damania), Agakhan Building, Dalal Street, Fort, Bombay.
- Kapadia, Dhansukhlal Bhagwandas, B.Com., A. (23-12-54), 21, Bazargate Street, 1st Floor, Fort, Bombay. (3055)
- †Kapadia, Dorab Ardeshir, B.Com., A. (15-4-54), Engineer Building, Princess Street, Bombay—2. (2844)
- Kapadia, Framroze Pestonji, G.D.A., A. (1-7-49), F. (16-8-49), **Kapadia Damania & Co.**, Aga Khan Building, Dalal Street, Fort, Bombay. (352)
- Kapadia (G. M.) & Co.**, (G. M. Kapadia and N. H. Modi), 36B, Tamarind House, Tamarind Lane, Fort, Bombay.
- Kapadia (G. P.) & Co.**, (G. P. Kapadia, S. K. Bharucha, K. M. Kapadia and R. M. Mehta), Hamam House, Hamam Street, Fort, Bombay—1.
- Kapadia, Gopaldas Padamsey, B.Com., A. (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.** Hamam House, Hamam Street, Fort, Bombay—1. (1)
- Kapadia, Gordhandas Morarji, G.D.A., A. (1-7-49), F. (16-8-49), **G. M. Kapadia & Co.**, 36B, Tamarind House, Tamarind Lane, Fort, Bombay. (576)
- †Kapadia, Harilal Jamlatram, A. (30-6-52), Shri Datt Nivas, Dixit Road, Vile-Parle (East), Bombay—24. (2225)
- Kapadia (H. S.) & Co.**, (H. S. Kapadia), 22-D, Parsee Bazar Street, Fort, Bombay.
- Kapadia, Homi Shavaksha A. (15-5-50), **H. S. Kapadia & Co.**, 22-D, Parsee Bazar Street, Fort, Bombay. (1711)
- Kapadia, Jal Faridun, B.A., B.Com., A. (4-10-52), 47, Medows Street, Bombay—1. (2298)
- Kapadia, Karsandas Mulji, B.Com., A. (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (911)
- Kapadia (L. K.) & Co.**, (L. K. Kapadia), Block No. 18/14K, Raja Bahadur Motilal Mansions, Hamam Street, Fort, Bombay—1.
- Kapadia, Laxmidas Khimji, B.Com., A. (1-7-49), F. (22-4-52), **L. K. Kapadia & Co.**, Block No. 18/14K, Raja Bahadur Motilal Mansions, Hamam Street, Fort, Bombay—1. (1120)
- Kapadia, Maneck Nasarwanji, G.D.A., A. (1-7-49), Harganga Mahal, B Block, 2nd Floor, Khodadad Circle, Dadar, Bombay. (899)
- †Kapadia, Nariman Dadabhai, B.Com., A. (16-11-50), P.O. Box 1556, Dar-Es-Salam. (Tanganyika). (1900)
- Kapadia, Pesi Jamshedji, B.Com., A.S.A.A., A. (15-8-51), Ali Building, Wadia Street, Tardeo, Bombay. (1973)
- Kapadia, Promode Lalbhai, B.Com., A. (1-7-49), F. (9-5-52), Lentin Chambers, Dalal Street, Fort, Bombay. (863)
- Kapadia, Ramniklal Thakorlal, B.Com., A. (1-7-49), F. (1-4-54), **Dalal & Kapadia**, 803, Prospect House, Raghunath Dadaji Street, Fort, Bombay. (1459)

- Kapadia, Rustom Hormasji, M.Com., A. (29-9-54), 665, Parsi Colony, Dadar, Bombay. (2970)
- †Kapadia, Rustomji Pestonji, M.A., LL.B., A. (16-5-50), Inspecting Assistant Commissioner of Income-tax, Surat Range, Majura Bhogal, Surat. (1718)
- †Kapadia, Shantilal Maneklal, B.Com., G.D.A., A. (1-7-49), C/o Mrs. Kamala Shantilal Kapadia, C/o **Dalal & Shah**, 49, Apollo Street, Fort, Bombay. (823)
- Kapoor, Bhim Sen, A. (1-7-49), F. (26-1-50), **K. B. Sen & Co.**, 'H' Block, Tropical Insurance Buildings, Connaught Circus, New Delhi. (452)
- Kapoor (D. P.) & Co.**, (D. P. Kapoor), N Block, Opposite Scindia House, Connaught Circus, New Delhi.
- Kapoor, Durga Pershad, B.Com., A. (1-7-49), F. (18-2-53), **D. P. Kapoor & Co.**, N Block, Opp, Scindia House, Connaught Circus, New Delhi. (1197)
- Kapoor (J. M.) & Co.**, (J. M. Kapoor), 475, Katra Neel, Chandni Chowk, Delhi.
- Kapoor, Jagmohan, B.A., (Com.), A. (22-3-50), **J. M. Kapoor & Co.**, 475, Katra Neel, Chandni Chowk, Delhi. (1676)
- Kapoor (S. K.) & Co.**, (S. K. Kapoor), National Insurance Building, The Mall, Kanpur.
- Kapoor, Sri Krishan, M.A., A. (1-7-49), F. (13-2-54), **S. K. Kapoor & Co.**, National Insurance Building, The Mall, Kanpur. (1379)
- Kapur (A. N.) & Co.**, (A. N. Kapur), 31-H, Connaught Circus, New Delhi.
- Kapur, Amar Nath, B.Com., LL.B., G.D.A., A., (1-7-49), F. (19-1-50), **A. N. Kapur & Co.**, 32-H, Connaught Circus, New Delhi. (431)
- Kapur Arjan Das, A. (1-7-49), F. (12-1-50), **Das & Co.**, Civil Lines, Jullunder City. (597)
- †Kapur, Dharam Dev, A. (1-7-49), 2, Keeling Road, New Delhi. (869)
- †Kapur, Jagat Mohan, B.Com., A. (25-3-50), 69, The Mall, Simla. (1689)
- Kapur (J. K.) & Co.**, (J. K. Kapur), Kashmere Gate, Delhi—6.
- Kapur, Jugal Kishore, B.A., A. (17-1-53), **J. K. Kapur & Co.**, Kashmere Gate, Delhi. (2361)
- Kapur (N. D.) & Co.**, (N. D. Kapur), B-Block, Connaught Place, New Delhi.
- Kapur, Narain Das, G.D.A., A. (1-7-49), F. (16-8-49), **N. D. Kapur & Co.**, B Block, Connaught Place, New Delhi. (205)
- †Kapur, Rajinder Nath, B.Com., A.C.W.A. (Lond.) A. (14-4-50), C/o Burmah Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta—1. (1896)
- Kapur, Siri Chand B.A., A. (1-7-49), F. (11-9-50), **Soni Chatrath & Co.**, 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market, New Delhi. (904)
- †Kapur, Siri Ram, A. (11-2-55), 7376, Prem Nagar, Street No. 1, Subzi Mandi, Delhi—6. (3098)
- Kapur (S. P.) & Co.**, (S. P. Kapur), Sobha Singh Building, Ajmere Gate, Delhi.
- Kapur, Suresh Prakash, B.A., (Com.), LL.B., A. (27-4-50), **S. P. Kapur & Co.**, Sobha Singh Building, Ajmere Gate, Delhi. (1706)
- Kapur, Surinder Singh, B.A. (Com.), A. (17-6-54), C/o The National Insulated Cable Co. of India Ltd., Stephen House, 4, Dalhousie Square East, Calcutta. (2880)
- Kar (P. M.) & Co.**, (P. M. Kar), 58, Bag Tularam, Mahatma Gandhi Marg, Allahabad.
- Kar, Purnendu Mohan, M.Sc., A. (1-7-49), F. (11-9-54), **P. M. Kar & Co.**, 58, Bag Tularam, Mahatma Gandhi Marg, Allahabad. (818)
- Kar Sen & Co.**, (S. K. Kar and S. K. Sen), 9, Hastings Street, Calcutta.
- Kar, Subodh Krishna, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **Kar Sen & Co.**, 9, Hastings Street, Calcutta. (151)
- Kar, Tarun Kumar, B.Com., A. (1-7-49), F. (10-7-54), 1-B, Old Post Office Street, 3rd Floor, Room No. 22, Calcutta. (1542)
- Kerandikar, Damodar Narhar, B.Com., A. (1-12-53), 71, Shastrarshram, Portuguese Church Street, Dadar, Bombay—I. (2752)

- Karandikar, Dattatreya Kashinath, B.A., A. (1-4-54), Jivanjee Maharaja's Chawl, Room No. 31, Cow Lane, Mugbhat, Bombay. (2827)
- Karanth, Rama Krishna, G.D.A., A. (1-7-49), F. (16-8-49), 62, Bombay Mutual Building, Hornby Road, Fort, Bombay. (244)
- Karbelkar (M. S.) & Co.**, (M. S. Karbelkar), Deokaran Mansion, 45—47, Princess Street, Bombay—2
- Karbelkar, Manohar Sadasheo, B.Com., A. (16-12-49), M. S. Karbelkar & Co., 3rd Floor, Deokaran Mansion, 45—47, Princess Street, Bombay—2. (1633)
- †Karia, Chandulal Ramji, A. (1-7-49), Amroli House, 3rd Floor, Vithalbhai Patel Road, Bombay—4. (1532)
- †Karikar, C.S.R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Vilas", Lalithanagar, Santhome, Mylapore, Madras. (472)
- †Karia, Pestonji Jehangir, B.Sc., A. (1-7-49), Cama Villa, Old Tata Blocks, Turner Road, Bandra, Bombay. (696)
- Karmakar & Co.**, (V B. Karmarkar), 134, Medows Street, 2nd Floor, Fort, Bombay.
- Karmarkar, N.D., G.D.A., A. (1-7-49), Phadnis Karmarkar & Co., 252/2, Sadashiv Peth, Poona—2. (170)
- Karmarkar, Vinayak Bhaskar, G.D.A., A. (1-7-49), F. (12-9-53), Karmarkar & Co., 134, Medows Street, 2nd Floor, Fort, Bombay. (1213)
- Karnavat, Sardar Singh, B.Com., A. (28-7-54), Todarwal Karnavat & Co., Kitab Mahal, 192, Hornby Road, Bombay. (2885)
- Karnik, Krishnanath Prabhakar, B.Com., A. (27-4-53), with N. M. Raiji & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (2490)
- †Karnik, Shantaram Trimbak, B.A., A. (4-1-52), Manager, Industrial Finance Corporation of India, U. S Hospital Building, Keeling Road, New Delhi. (2123)
- Karra & Co.**, (Karra Dakshinamurthy), Narayan Castle, 10-B, Edward Elliot Road, Mylapore, Madras—4.
- Karunaker Rau, I.V., B.A., B.Com., A. (31-7-54), Hampankatta, Mangalore—1. (2898)
- †Kasbekar, Bhawanishankar Shantaram B.Com., L.L.B., A. (30-1-52), Appellate Assistant Commissioner of Income-tax, Kothi Building, Baroda. (2127)
- Kasbekar (S. M.) & Co.**, (S. M. Kasbekar), Dalumodi Bazar, Ratlam, also at Bada Sarafa, Indore.
- Kasbekar, Sitaram Mahableshwar, A. (1-7-49), F. (11-9-50), S. M. Kasbekar & Co., Dalumodi Bazar, Ratlam. (770)
- Kashyap, Jai Baboo, B.A. (Hons.), M.A., A. (27-4-54), 1171, Kucha Mahajani, Chandni Chowk, Delhi. (2851)
- Kasiviswanadham, Nalam, B.Com., A. (2-3-53), Nalam's Lane, Kakinada. (2430)
- †Kateli, Frach Phirojsha, G.D.A., A. (1-7-49), C/o The Cement Marketing Co. of India Ltd., No. 1, Queens Road, Fort, Bombay. (882)
- Katpitia, Erach Dhunishaw, B.Com., A. (30-4-53), 11, Rustom Baug Victoria Road, Bombay—27. (2501)
- †Katrak, Homi Dinshaw, B.Com., G.D.A., A. (24-11-53), C/o Tata Iron & Steel Co. I.t.d., Bombay House, Bruce Street, Bombay. (2743)
- Katrak, Rustom Navroji, A. (1-7-49), F. (5-10-51), with Sorab S. Engineer & Co., 381, Hornby Road, Bombay. (838)
- †Kelkar, Damodar Krishna, A. (18-6-51), Kalyani Barracks, No. 7, Camp Satara, Satara North, Satara. (2022)
- Kelkar, Ramchandra Haribhau, B.Com., A. (6-2-52), R. H. Kelkar & Co., 19, Podar Chambers, 1st Floor, Parsi Bazar Street, Fort, Bombay—1. (2132)
- Kelkar (R. H.) & Co.**, (R. H. Kelkar and S. B. Desai), 19, Podar Chambers 1st Floor, Parsi Bazar Street, Fort, Bombay—1.
- †Kellett, Frank Maynard, A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street, Newcastle-upon-Tyne. (U.K.) (1523)
- †Kennedy, John Fleming, A. (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Burmah-Shell Mouse, Ballard Estate, Bombay. (1449)

- †Kerrawalla, (Miss) Goolbanu Cooverjee, B.A., G.D.A., A. (19-10-54), Boyce Building, Daji Street Grant Road, Bombay—7. (2998)
- †Kesav, Bindiganauley, B.Sc., A. (24-8-49), Accounts Officer, East India Coal Co. Ltd., Jealgorapost, (Distt. Manbhumi). (1578)
- Kesavan, A., A. (14-8-51), Door No. 5486, Marthandapuram, Pudukkottai. (2051)
- Kasavan, S.V., B.A., A. (1-7-49), **Kesavan & Viswanathan**, 243/645, Car View, Salem. (1439)
- Kesavan & Viswanathan**, (S. V. Kesavan and V. Viswanathan) 243/645, Car View, Salem.
- †Kesavengar, Komandur, B.Com., G.D.A., A. (1-7-49), 14, Oliver Road, Mylapore, Madras—4. (1334)
- Ketharaju Subba Rao & Co.**, (K. Subba Rao), 2nd Line, Brodipet, Guntur.
- Ketkar & Co.**, (C. L. Ketkar), Laxmi Building, Sir P. M. Road, Fort, Bombay.
- Ketkar, Chintaman Laxman, G.D.A., A. (1-7-49), F. (16-8-49), **Ketkar & Co.**, Laxmi Building, Sir P. M. Road, Fort, Bombay. (628)
- Kewalramaney Assandas Gurdassing, G.D.A., A. (1-7-49), F. (16-8-40), 6, Sunder House, Keluskar Road North, Bombay—28. (484)
- Khádíkkar, Purushottam Damodar, B.Sc., A. (3-6-50), 196/8, Sadashiv Peth, Dadhe's Bungalow, Poona—2 (1758)
- †Khan, Ahmedkhan Badekhan, A. (1-7-49), Essaji Ebrahimjee Building, Bunder Road, Karachi. (677)
- Khan & Co.**, (Md. H. Khan), 26, Commercial Chambers, Corner of Mahomedali Road & Masjid, Bunder Road, Bombay—3.
- Khan, Mohomed Hanif Mohamed Usman, B.Com., A. (8-8-53). **Khan & Co.**, 26, Commercial Chambers, corner of Mohomedali Road and Masjid Bunder Road, Bombay—3. (2591)
- Khandalavala, Homi Kaikushru, A. (1-7-49), "Eddie House", Pedder Road, Bombay—26. (783)
- Khandekar (S. S.) & Co.**, (S. S. Khandekar), 2nd Floor, Kokas Building, Jawahar Road, Amravati.
- Khandekar, Sharadchandra Shankar, B.Com., A. (24-8-53), **S. S. Khandekar & Co.**, 2nd Floor, Kokas Building, Jawahar Road, Amravati. (2621)
- Khandelwal (H. P.) & Co.**, (R. Singh), 1-B, Old Post Office Street, Calcutta.
- Khandwala (V. M.) & Co.**, (V. M. Khandwala), Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road, Bombay—2.
- Khandwala, Vinoo Mangaldas, B.Com., A. (3-7-51). **V. M. Khandwala & Co.**, Kaka Building, 1st Floor Opposite Edward Theatre, 505, Kalbadevi Road, Bombay—2. (2037)
- Khanna & Annadhanam**, (M. R. Khanna and K. Annadhanam), Tirath Ram Building, B 6 & 7, Block III, Delhi Ajmeri Gate Scheme, New Delhi—1.
- Khanna (D. B.) & Co.**, (D. B. Khanna), Block No. 19, Quarter No. 224, Tilak Nagar, New Delhi.
- Khanna, Diwan Bughamal, A. (1-7-49), F. (16-8-49), **D. B. Khanna & Co.**, Block No. 19, Quarter No. 224, Tilak Nagar, New Delhi. (1317)
- Khanna, Harbans Lal, B.A. (Hons.), LL.B., A. (28-5-53), **H. L. Khanna & Co.**, Jai Hind Building Bhagirath Palace, Chandni Chowk, Delhi. (2517)
- Khanna (H. L.) & Co.**, (H. L. Khanna), Jai Hind Building, Bhagirath Palace, Chandni Chowk, Delhi.
- Khanna, Jai Chandra, B.Com., A. (1-7-49), F. (16-8-49), **Jagdish Prasad & Co.**, Chandni Chowk, Delhi. (737)
- Khanna (K. C.) & Co.**, (K. C. Khanna), 9665, Govind Mansion, Connaught Circus New Delhi.
- Khanna, Kailash Chandra, B.Com., LL.B., A. (1-7-49), Taxation Accountant, The Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta—16. (926)
- Khanna, Kala Ram, A. (1-7-49), F. (16-8-49), **Mehra Khanna & Co.**, Behind Imperial Bank, M. J. Building Chandni Chowk, Delhi. (591)
- Khanna & Khosla**, (V. D. Khanna and S. N. Vasudev), 26, Faiz Bazar, Daryaganj, Delhi.

- Khanna, Krishna Chandra, A.** (1-7-49), F. (16-8-49), **K. C. Khanna & Co.**, 9665, Govind Mansion, Connaught Circus, New Delhi. (723)
- †**Khanna, Krishan Gopal, B.A., A.** (1-7-49), Secretary, Dyer Meakin Breweries Ltd., Solan Brewery P.O. (Simla Hills). (553)
- Khanna, Mulkh Raj, B.Sc. (Hons.), G.D.A., A.** (1-7-49), F. (3-5-50), **Khanna & Annadhanam**, Tirath Ram Building, B. 6&7, Block III, Delhi Ajmeri Gate Scheme, New Delhi. (109)
- †**Khanna, Padam Lall, B.Com., (Lond.), A.** (1-7-49), C/o Tlkonia Automobile Engineers, Haldwani. (557)
- Khanna (P. N.) & Co., (P. N. Khanna),** 35, Regal Buildings, Connaught Place, New Delhi.
- Khanna, Prem Kishore, B.A. (Com.), L.L.B., A.** (23-11-53), with **B. D. Gargleya & Co.**, Main Hindu Hotel, Ajmer. (2736)
- Khanna, Prem Nath, B.A., A.** (1-7-49), F. (5-10-53), **P. N. Khanna & Co.**, 35, Regal Buildings Connaught Place, New Delhi. (1072)
- Khanna, Raj Kumar, B.A. (Hons.) LL.B., A.** (1-7-49), F. (21-11-52), **R. K. Khanna & Co.**, Jal Hind Building, Bhagirath Palace, Chandni Chowk, Delhi. (1187)
- Khanna (R. K.) & Co., [R. K. Khanna, (and H. C. Garg for Jalupr only)],** Jal Hind Building, Bhagirath Palace, Chandni Chowk, Delhi, also at Chura Rasta, Jaipur.
- Khanna, Romesh Chandra, B.Com. (Lond.), A.C.A. (Eng. & Wales), A.** (1-7-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (1499)
- Khanna Vidya Bhushan, B.Sc., B.Com., (Lond.), A.C.A., (Eng. & Wales), A.** (21-5-54), with **A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort, Bombay—1. (2870)
- Khanna, Vishan Datt, G.D.A., A.** (1-7-49), F. (16-8-49), **Khanna & Khosla**, 26 Falz Bazar Road, Daryaganj, Delhi. (354)
- †**Khanoikar, Dadaji Ramchandra, G.D.A., A.** (1-7-49), F. (16-8-49), **Kulkarni & Khanoikar**, Bell & Co's Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (52)
- †**Kharas, Homi Dosabhai, B.Com., A.S.A.A., A.** (1-7-49), Mazda Villa, Owen Dunn Road, New Gamdevi, Bombay. (756)
- Khare, Arvind Raghunath, B.Com., A.** (11-10-52), Manor House, Sonapur Lane, Old Parbhadevi, Bombay—28. (2306)
- Khare, Bhalchandra Kashinath, B.Com., L.L.B., A.** (1-4-55), 18, Shradhananda Road, Villeparle, Bombay—24. (3134)
- Khare & Co., (M. T. Khare), Dr. Ferreira Buildings, Girgaon, Bombay—4.**
- Khare & Co., (V. T. Khare),** Maharaja Mansion, Girgaon, Bombay.
- Khare, Ganesh Trimbak, G.D.A., A.** (1-7-49), F. (30-5-50), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Bombay—1. (561)
- Khare, Gopal Parasharam, B.Com., A.** (14-10-54), **G. P. Khare & Co.**, 163-A, Lady Hardinge Road, Sakhararam Bhuvan, Bombay—16. (2991)
- Khare (G. P.) & Co. (G. P. Khare),** Sakhararam Bhuvan, 163-A, Lady Hardinge Road, Bombay—16.
- Khare, Maheshwar Trimbak, M.A., L.L.B., A.** (1-7-49), F. (16-8-49), **Khare & Co.**, Dr. Ferreira Buildings, Girgaon, Bombay—4. (724)
- Khare, Vinayak Trimbak, G.D.A., A.** (1-7-49), F. (16-8-49), **Khare & Co.**, Maharaja Buildings, Girgaon, Bombay. (114)
- Khariwal, Mohanlal, B.Com., A.** (13-7-54), **H. C. Khincha & Co.**, 139, Avenue Road, Bangalore—2. (2884)
- Khariwala, Nusserwanji Dossabhoy, B.Com., G.D.A., A.** (1-7-49), **Shapoorji Pallonji & Co. Ltd.**, 70, Medows Street, Fort, Bombay. (702)
- Kharwandikar, Shankar Vishnu, B.Com., G.D.A., A.** (1-7-49), F. (16-8-49), Havali Mansion, 3rd Floor, Opposite Old Custom House, Fort, Bombay—1. (648)
- Khasnis, Keshev Digambar, B.Com., A.** (3-11-53), 588 Budhwar Peth, Poona—2 (2718)

- Khasagir (K.) & Co.**, (H. M. Majumuar and K. K. Khastagir), 8, Old Post Office Street, Calcutta.
- Khastagir**, Kalyan Kumar, M.A.(Com.), A. (1-7-49), F. (23-6-54), **K. Khastagir & Co.**, 8, Old Post Office Street, Calcutta—1. (1441)
- Kheshwalla (K.B.) & Co.**, (K. B. Kheshwalla), 20, Alli Chambers, Medows Street, Fort, Bombay.
- Kheshwalla**, Kaikhushroo Bhikhaji, G.D.A., A. (1-7-49), F. (16-8-49), **K. B. Kheshwalla & Co.**, 20, Alli Chambers, Medows Street, Fort, Bombay. (254)
- Khetarpal (M.R.) & Co.**, (M. R. Khetarpal), Scindia House, New Delhi.
- Khetarpal, Mulk Raj, A. (21-3-50), **M. R. Khetarpal & Co.**, Scindia House, New Delhi. (1671)
- Khimji Kunverji & Co.**, (K. K. Shah and S. K. Vikamsey), Bombay Mutual Building, Hornby Road, Fort, Bombay.
- Khincha (H. C.) & Co.**, (H. C. Khincha and M. Khariwal), 139, Avenue Road, Bangalore—2.
- Khincha**, Hukmichand, B.Com., A. (1-7-49), F. (4-6-53), **H. C. Khincha & Co.**, 139, Avenue Road, Bangalore City. (1223)
- †**Khindaria**, Sohan Lall, G.D.A., A. (1-7-49), F. (25-9-53), Accounts Officer, Punjab P.W.D., Electricity Branch, G.H.Q. Building, Simla. (216)
- Khokhani**, Navnitrai Harilal, B. Com., A. (4-2-55), **N. H. Khokhani & Co.** Amrit Bhuvan, Khokhani Lane, Ghatkopar, (Bombay). (3088).
- Khokhani (N. H.) & Co.**, (N. H. Khokhani), Amrit Bhuvan, Khokhani Lane, Ghatkopar, Bombay.
- Khosla (B.) & Co.**, (Balram Khosla), Johari Bazar, Jaipur City.
- Khosla**, Balram, B.A., G.D.A., A. (1-7-49), F. (25-9-50), **B. Khosla & Co.** Johari Bazar, Jaipur City. (470)
- Khosla (D. P.) & Co.**, (D. P. Khosla), Chandni Chowk, Delhi.
- Khosla**, Dharm Parkash, B.Sc., A. (1-7-49), F. (16-8-49), **D. P. Khosla & Co.**, Chandni Chowk, Delhi. (721)
- †**Khullar**, Ranjit Rai, B.A., A. (26-2-52), Branch Accountant, Lever Brothers (India) Ltd., "Lever House", 12/1, Delhi Ajmeri Gate Scheme, Post Box No. 734, New Delhi. (2167)
- Kini**, Panamboor Narayan, B.Com., A. (12-1-55), with **Harilharan & Co.**, 70-A, Stock Exchange Building, Apollo Street, Fort, Bombay. (3077)
- †**Kinikar**, Balkrishna Jagannath, B.Com., A. (28-12-50), C/o Samarth Prasad, 1170/23, Shivali Nagar, Poona—5. (1929)
- †**Kirpalani**, Tuljo Lokumal, M.A., F.I.C.W.A., A. (14-1-53), Secretary, Wyeth (India) Ltd., Magnet House, Dougall Road, Ballard Estate, Bombay. (2358)
- †**Kirtane (V. B.) & Co.**, (V. B. Kirtane), Pioneer House, 947-A, Sadashiv, Laxmi Road, Poona—2.
- Kirtane, Vithal Bhagwant, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (23-3-50), **V. B. Kirtane & Co.**, Pioneer House, 947-A, Sadashiv, Laxmi Road, Poona—2. (675)
- Kolagotla & Co.**, (K. B. Rao and K. Radhakrishna), Powerpetra, Eluru, also at G.P.O. Lane, Hyderabad Dn.
- Kolatkar & Dandekar**, (G. M. Kolatkar and K. R. Dandekar), Comilla Bank Building, 268, Hornby Road, Fort, Bombay—1.
- Kolatkar**, Gopalrao Madhavrao, B.Com., A. (1-7-49), F. (16-8-49), **Kolatkar & Dandekar**, Comilla Bank Building, 263, Hornby Road, Bombay—1. (833)
- Korke** Shridhar Trimbak, M.A., A. (1-7-49), 3, "Shakuntal", Plot No. 110, Sion, Bombay—22. (1690)
- Korke**, Yeshwant Trimbak, A. (1-7-49), F. (15-8-51), **Y. T. Korke & Co.**, 448, Ramdas Peth, Nagpur. (831)
- Korke (Y. T.) & Co.**, (Y. T. Korke), 448, Ramdas Peth, Nagpur.
- Kothari & Co.**, (B. S. Kothari), 12, Old Post Office Street, Calcutta.
- Kothari, Bijay Singh, M.A., B.Com., A. (22-12-49), F. (4-1-55), **Kothari & Co.**, 12, Old Post Office Street, Calcutta. (1638)
- †**Kothari**, Krupal Tarachand, B.Com., A. (29-7-54), Best View, Raghavji Road, Cumballa Hill, Bombay—26. (2891)

†Kothari, Sohan Lal, B.A., B.Com., A. (1-7-49), C/o Bank of Jaipur Ltd., P.B. 747, Cook's Buildings, Hornby Road, Bombay—1. (1487)

Kothari (S. S.) & Co., (S. S. Kothari), Room No. 40, Grosvenor House, 21, Old Court House Street, Calcutta.

Kothari, Swatantra Singh, B.A., B.Com., A.T.I.I. (Lond.), A. (6-10-52), **S. S. Kothari & Co.,** Grosvenor House, Room No. 40, 4th Floor, 21, Old Court House Street, Calcutta—1. (2301)

Kothary, Ramesh Chandra Kapurchand, B.Com., A. (1-7-49), 2/81, "Sahakar Nivas", 17, Tardeo Road, Bombay—7. (1294)

Kotre (R. E.) & Co., (R. E. Kotre), Club Road, Hubli.

Kotre, Rudrappa Eswarappa, A. (1-7-49), F. (16-8-49), **R. E. Kotre & Co.,** Club Road, Hubli. (678)

†Kotwal, Dorab Ratan, B.Com., A. (13-10-54), 77, Dharanitalla Street, Calcutta—13. (2987)

†Kripal Chand, B.A., A.C.W.A. (Lond.), A.I.C.W.A., A. (1-7-49), 10, Jumna Road, Civil Lines, Delhi—8. (1049)

Krishan (M.) & Co., (M. K. Nanda), Scindia House, New Delhi.

Krishna (S. A.) & Co., (S. Ananthakrishnan), Bottawalla Building, 11, Elphinstone Circle, Fort, Bombay.

†Krishna Aiyar, Rama Aiyar, B.A., A. (1-7-49), No. 10, Plot 156, Sion, Bombay—22. (1127)

†Krishnadoss, S., B.A., A. (23-4-53), C/o K. Sunderesaier, Kamakshipuram, Kullasekaranallur Post, Via Kuttalam, Kumbakonam (Taluk). (2477)

†Krishnamachari, Madumbai Rajagopala, G.D.A., A. (1-7-49), Manager, Railway Co-operative Credit Society Ltd., Lucknow. (1657)

†Krishnamachari, Sattaluri, B.A., A. (17-8-54), 28, Pediarai Koil Street, Madras—1. (2914)

Krishnamachariar, T., A. (1-7-49), F. (27-7-53), No. 9, Second Maslamani, Mudali Street, Vellore. (N. Arcot Dt.), (1316)

†Krishnamoorthy, Bangalore, A.S.A.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co. Ltd., Jamshedpur. (1509)

Krishnamoorthy, M.R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), 5, West Masi Street, Mathurai. (348)

Krishnamoorthy, S., G.D.A., A. (1-7-49), F. (16-8-49), 27, Kallachetty Street, Cuddalore O. T. (532)

Krishnamoorthy, S., A. (27-3-50), F. (1-4-55), 4, Sadasiva Reddy Choultry Street, Tiruppuliyur. (S. Arcot Dt.) (1691)

Krishnamoorthy, Saptharishi, B.Com., A. (8-2-55), 19-A, Alarmelumangalpuram, 3rd Street, Mylapore, Madras—4. (3094)

Krishnamoorthy, Sivar, A. (1-7-49), F. (16-8-49), No. 28, Narayandoss Jamnadoss Layout, Cross Cut Road, Coimbatore. (522)

Krishnamurthi, Anantha, G.D.A., A. (1-7-49), F. (16-8-49), **Rowe & Pal**, 12, Thambu Chetty Street, G.T., Madras—1. (357)

Krishnamurthy & Co., (K. Krishnamurthy), 34, Acharappan Street, G.T., Madras—1.

Krishnamurthy, A. Narayanswamy, B.Com., A. (29-10-53), 6, Govind Geha, Gymkhana Road, Matunga, Bombay—19. (2702)

Krishnamurthy, Chodavarapu Gopala, A. (28-9-53), with **P. Ramachandra Rao & Co.** Mukeranjahi Road, Warangal. (2680)

Krishnamurthy, C.P., B.A., A. (1-7-49), C/o The Mahaboobshahi, Kulburg & Mills Co. Ltd., Managing Agents, Darvaram Surajmal Lahoti, Begumpet (Dn.) (725)

Krishnamurthy, K. G., B.A., A. (24-11-53), No. 2, Ranganatham Street, Madras—17. (2741)

Krishnamurthy, Kuchibhotla, M.A., A. (1-7-49), F. (23-6-54), **Krishnamurthy & Co.**, 34, Acharappan Street, G. T. Madras—1. (1493)

Krishnamurthy, Lalgudi Subramanian, B.Sc., A. (21-10-52), C/o The Internal Audit Dept., The Amalgamations Ltd., "Speed-A-Way" Buildings, Mount Road, Madras—2. (2313)

- †Krishnamurthy, Ramalyer, B.Com., A. (7-4-52), C/o Standard Vacuum Oil Company, 6, Church Lane, Calcutta—1. (2186)
- †Krishnamurthy, S., B.Com., A. (12-11-53), 29, Usman Road, T. Nagar, Madras—17. (2726)
- †Krishnamurthy, S., B.Com., A. (3-2-53), 3/121, Suraj Bhuvan, Telang Cross Road, Matunga, Bombay—19. (2388)
- Krishnamurti, Codati, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co.**, 2/19, Armenian Street, Madras—1. (92)
- Krishnamurti, C. S., B.Sc., A. (1-7-49), 14/38-A, Oppanakara Street, Coimbatore. (1156)
- Krishnamurty, Tumuluru, B.Com., B.L., A. (8-8-53), 5, T. P. Koil Lane, Triplicane, Madras—5. (2593)
- Krishnan (A. S.) & Co.**, (A. S. Krishnan), Liberty Talkies Building, Nanded (Hyderabad—Dn.), also at Kapda Bazar, Latur (Hyderabad—Dn).
- Krishnan, A.S., G.D.A., A. (1-5-50), F. (1-6-51), **A. S. Krishnan & Co.**, Liberty Talkies Building, Nanded. (1708)
- †Krishnan, Ayalur Sivaramakrishna, B.Com., A. (13-5-54), 18, Satyen Dutt Road, Calcutta—29. (2866)
- Krishnan, C., B.A., A. (2-6-51), Muthupatnam, Karaikudi. (2010)
- Krishnan, M., B.A., A. (16-2-52), Commercial Bank Buildings, Rajapalayam. (2148)
- Krishnan, N. C., B.Sc., A. (27-11-50), **S. Viswanathan**, 322/323, Linghichetty Street, Madras—1. (1908)
- Krishnan, P. S., B.A., A. (1-7-49), F. (20-4-54), Sri Sakthi Vilasa Vaidyasala, Srinivasapuram, Karur. (1254)
- †Krishnan, Thodur Madabusi, A. (24-1-53), Assistant Accounting Manager, Indian Telephone Industries Ltd., Duravaninagar. (2379)
- Krishnan, Vallioor Krishna Aiyar, A. (15-6-51), C/o Standard Vacuum Oil Co., P.O. Box No. 355, Imperial Chambers, Wilson Road, Bombay—1. (2018)
- Krishna Rao & Co.**, (K. Krishna Rao), Sri Rukminisa Bhavanam, Venkataratnapuram, Kakinada.
- Krishna Rao, Chembrolu, B.Com., A. (30-10-53), **R. Subrahmanyam & Co.**, Kedrabad, Jalna (Dn.). (2706)
- Krishna Rao, Coimbatore Purushotam, G.D.A., A. (1-7-49), 6, Gopalapuram Second Street, Cathedral Post, Madras—6. (1420)
- Krishna Rao, Gujjari Venkata, B.Com., A. (1-4-53), Vallabhbhai Street, Kakinada. (2453)
- Krishna Rao, Kopalley, G.D.A., A. (1-7-49), F. (3-3-50), **Krishna Rao & Co.**, Sri Rukminisa Bhavanam, Venkataratnapuram, Kakinada. (64)
- Krishna Rao, Palladam Kuppu Rao, A. (27-7-50), 26, Manna Reddy Street, T. Nagar, Madras—17. (1813)
- Krishna Rau, Mundkur Srinivas, A. (1-7-49), F. (16-8-49), Kodialbail, Church Road, Mangalore—3. (890)
- Krishnaswami, J., B.A., A. (1-7-49), **G. Natesan & Co.**, 4, Dabir Middle Street, Kumbakonam. (1323)
- Krishnaswami & Jagannathan (M. S.)**, (M. S. Krishnaswami, M. S. Jagannathan, M. S. Rengaswami and M. S. Srinivasan), Rathnasabapathi Mudaliar Road, Rathnasabapathipuram P. O., Coimbatore, also at No. 5, Sambasivam Street, Thyagaraya-Nagar, Madras—17, and Tennore High Road, Tiruchirapalli.
- Krishnaswami, Melapalaiyam Sudharsan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, 5, Sambasivam Street, Thyagarayanagar, Madras—17. (7)
- Krishnaswami, N., B.A., (Hons.), A. (1-7-49), with **M. S. Krishnaswami & Jagannathan**, 25, Tennor High Road, Tiruchirapalli. (1291)
- Krishnaswami, P. V., B.Sc., A. (1-7-49), F. (22-6-53), No 8, Narasimhapuram, Karur. (1236)
- †Krishnaswami, Varadachari, G.D.A., A. (1-7-49), Proprietor, The Little Flower Co., 8, Ranganathan Street, T. Nagar, Madras. (440)

- Krishnaswamy & Co.**, (S. Krishnaswamy), Ramanu Vilas, Kumara Park West Extension, Malleswaram, Bangalore—3.
- Krishnaswamy, M. S., A. (1-7-49), F. (22-4-50), 235, Second Cross Road, Raja Annamalaiapuram, Madras—28. (926)
- Krishnaswamy, P., M.A., A. (1-7-49), with **B. Purushottam & Co.**, 460, Gandhi Road, Kancheepuram. (894)
- †Krishnaswamy, Rajam, B.Sc., A. (9-2-53), C/o Caltex (India) Ltd., 202, Mount Road, Madras—2. (2397)
- Krishnaswamy, S., B.A., A. (1-7-49), F. (11-12-50), Chief Auditor, Internal Audit Department, Amalgamations Ltd. "Speed-A-Way" Building, 35/5, Mount Road, Madras—2. (496)
- Krishnaswamy, Srikantha Iyer, B.Sc., A. (23-2-55), **Krishnaswamy & Co.**, Ramani Vilas, Kumara Park West Extension, Malleswaram, Bangalore—3. (3107)
- Kshirsagar, Kanoba Shrikrishna, G.D.A., A. (1-7-49), F. (16-8-49), **Batlibol & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (259)
- Kulkarni (D. B.) & Co.**, (D. B. Kulkarni), Audit House, Belgaum.
- Kulkarni, Datto Bhaurao, G.D.A., A. (1-7-49), F. (16-8-49), **D. B. Kulkarni & Co.**, Audit House, Corner of Ravivarpath, Belgaum. (400)
- Kulkarni & Khanolkar**, (V. S. Kulkarni, D. R. Khanolkar and D. G. Joshi), Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Kulkarni (R. V.) & Co.**, (R. V. Kulkarni), Gadag-Betgeri.
- Kulkarni, Ramchandra B., A. (1-7-49), F. (22-6-53), **R. V. Kulkarni & Co.**, Gadag-Betgeri. (1240)
- Kulkarni, Vinayak Shridhar, G.D.A., A. (1-7-49), F. (16-8-49), **Kulkarni & Khanolkar**, Bell & Co's Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (53)
- Kumana, Bhikaji Edulji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal Desai & Kumana**, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay. (817)
- Kumar Grover & Co.**, (P. L. Grover & J. L. Kumar), 64, Regal Buildings, New Delhi.
- Kumar, Jawahar Lal, B.Sc., A. (4-5-53), **J. L. Kumar & Co.**, 64, Regal Buildings, New Delhi. (2506)
- Kumar (J. L.) & Co.**, (J. L. Kumar, 64, Regal Buildings, New Delhi.
- Kumar, Kamal Chandra, B.Com., B.L., A. (1-7-49), F. (13-1-51), **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta. (927)
- Kumar (S.) & Co.**, (Surendra Kumar), 10, Todar Mal Road, New Delhi.
- †Kumaran, Kelath, B.A., A. (16-2-52), C/o Pierce Leslie & Co., Ltd., Kozhikode. (2146)
- Kumbhani, Hakmichand Panachand, B.Com., A. (1-7-49), F. (5-10-50), **H. P. Kumbhani & Co.**, India House, 1st Floor, Opp. G.P.O., Fort Street, Fort, Bombay—1. (1013)
- Kumbhani (H. P.) & Co.**, (H. P. Kumbhani), India House, 1st Floor, Opp. G.P.O., Fort Street, Fort, Bombay—1.
- Kumbhat (B. M.) & Co.**, (B. M. Kumbhat), 21, China Bazar, Madras.
- Kumbhat, Basant Mal, B.Com., A. (1-7-49), F. (11-11-49), **B. M. Kumbhat & Co.**, 21, China Bazar, Madras—1. (767)
- Kundu (B. C.) & Co.**, (B. C. Kundu and P. C. Kundu), 13, Brabourne Road, Calcutta—1, also at Gurjangjhora Buildings, Jalpaiguri.
- Kundu, Balai Chand, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **B. C. Kundu & Co.**, 13, Brabourne Road, Calcutta—1. (44)
- †Kundu, Nilmani, B.A., B.L., A. (1-7-49), 198, Rash Behari Avenue, (Top Floor), Calcutta—29. (1181)
- †Kundu, Prafulla Kumar, B.Com., G.D.A., A. (14-4-52), 38, Lake Road, Calcutta—29. (2188)
- Kundu, Prithvish Chandra, B.A., B.Com., A. (27-11-52), **B. C. Kundu & Co.**, Gurjangjhora Buildings, Jalpaiguri. (2332)
- Kundu, Radha Krishna, B.A., A. (1-7-49), with **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta—1. (944)

- †Kunjikora, Mazhuvancheri Varkey, B.A., B.Com., A. (1-5-54) C/o Indian Iron & Steel Co. Ltd., Burnpur. (Distt. Burdwan). (2856)
- Kunjitha Patham, Tiruppuliyur Sadhu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 25-A, Thambu Chetty Street, G. T., Madras. (150)
- Kuppusamy Iyer, Krishna, G.D.A., A. (1-7-49), F. (16-8-49), **Kuppuswamy & Co.**, No. 149, Brodies Road, Mylapore, Madras—4. (275)
- Kuppuswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (11-9-50), **V. Sankar Alyar & Co.**, Scindia House, New Delhi. (264)
- Kuppuswami, S., B.A., G.D.A., A. (1-7-49), F. (16-8-50), Post Box No. 29, 29, Maharnombu Agraaharam, Karaikudi. (587)
- Kuppuswamy & Co.**, (K. Kuppuswamy), No. 149, Brodies Road, Mylapore, Madras—4.
- Kuppuswamy, M., A. (3-9-52), **V. Rajaram & Co.**, No. 10, Lakshmana Perumal Mudali Street, (Near Dinakaran Talkies), Vellore. (2945)
- Kuppuswamy, Velamkanni, A. (1-6-50), **Suri & Co.**, 10/34, Jail Road, Coimbatore. (1751)
- †Kurian, Karimacheril John, B.A., A. (3-6-53), C/o Dr. K. J. Abraham, M.B.B.S., 18/25, Jews Street, Ernakulam. (2528)
- Kurien, Vettath Abraham, B.Com., A. (1-4-54), with **Varma & Varma**, 40, General Patters Road, Madras—2. (2834)
- Kuruvilla, K.G., B.A., A. (14-12-49), No. 2, Errabalu Chetty Street, G. T., Madras—1. (1628)
- Kuryan, V.K., A. (20-8-53), Valanjattil House, Kottayam. (2615)
- †Kutky, Manekshaw Pestonji, B.Com., A. (31-5-51), J-9, Cusrow Baug, Colaba Causeway, Fort, Bombay—1. (2007)
- Ladhawala, Induprasad Mohanlal, B.Com., A. (20-7-50), **Ladhawala and Shah**, 3rd Floor, Nawasari Building, Hornby Road, Fort, Bombay. (1805)
- Ladhawala & Shah**, (I. M. Ladhawala and I. R. Shah), 3rd Floor, Nawasari Building, Hornby Road Fort, Bombay, also at 2nd Floor, 3090, Gandhi Road, opp. Chandra Vilas, Ahmedabad.
- Laha, Sudhir Chandra, M.Sc., A. (1-7-49), F. (7-6-50), 27/3B, Hari Ghosh Street, Calcutta—6. (664)
- Lahiri, Chinmoy, B.Sc., B.Com., A. (12-2-52), **Sen & Lahiri**, 14/2, Old China Bazar Street, Room No. 180, Calcutta—1. (2140)
- Lahiri, Pranab Kumar, B.Com., A. (14-5-54), **P. K. Mitra & Co.**, P-7, Mission Row Extn., Calcutta—1. (2868)
- †Lahiri, Rabindranath, A.S.A.A., A. (15-5-52), West Bokaro Colliery, Ghatotand P.O., Dist. Hazaribagh. (2212)
- Laing, John Cuthbert, A. (1-7-49), F. (20-1-54), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1305)
- Lajpatrai Sharma & Co.**, (L. R. Sharma), 9, Madras House, Darya Ganj, Delhi—7.
- Lakhani, Vithaldas Kamalshi, B.Com., A. (3-2-53), **Dalal & Lakhani**, Room No. 27, Commercial Chambers, Musjid Bunder Road, Bombay—3. (2387)
- Lakhanpal, Ram Chandra, B.Com., A. (26-8-53), with **D. Sharma & Co.**, 51, Darya Ganj, Delhi. (2630)
- Lakhia, Chandraprasad Ratilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Lakhia Desai & Co.**, Model Talkies Building, Gandhi Road, Ahmedabad. (514)
- Lakhia Desai & Co.**, (C. R. Lakhia and M. J. Desai), Model Talkies Building, Gandhi Road, Ahmedabad.
- Lakshmalah (Ch. V.) & Co.**, (Ch. V. Lakshmalah), Patnam Bazar, Guntur.
- Lakshmalah, Chimakurti Venkata, G.D.A., A. (1-7-49), F. (16-8-49), **Ch. V. Lakshmalah & Co.**, Patnam Bazar, Guntur. (592)
- Lakshmanan, M.S., B.Com., A. (23-4-53), Accountant, Union Co., (Accessories), Ltd., 29, Mount Road, Madras—2. (2485)
- Lakshmana Rao, Devanahalli Venkatasubba Rao, B.Sc., A. (22-3-50), **D. V. Lakshmana Rao & Co.**, 491, Chickpet, Bangalore—2. (1675)
- Lakshmana Rao (D. V.) & Co.**, (D. V. Lakshmana Rao), 491, Chickpet, Bangalore—2.

Lakshmiah & Co., (M. Lakshmiah), 363, Esplanade, Madras—1.

Lakshmiah, M., A. (12-10-50), **Lakshmiah & Co.**, 363, Esplanade, Madras—I. (1884)

Lakshminarasimhan, V.E., M.A., A. (7-1-50), Office Supdt.-Cum-Accountant, The Associated Cement Cos., Ltd., Kotma Colliery, Kotma. (1644)

Lakshminarayanan, N., M.A., A. (27-4-54), 6-A, Appaswamy Lane, Muthialpet, Madras—1. (2848)

Lakshminarayanan, V., B.Sc., A. (6-5-53), Flat No. 16, Goodwill Insurance Buildings, Manmala Tank Road, Mahim, Bombay. (2510)

Lakshminarayanan, V., G.D.A., A. (1-7-49), 25/2, Chakrabere Road South, Bhowanipur, Calcutta—25. (485)

Lal Bahadur, B.A., (Com.), A. (12-6-51), **Lall & Co.**, Chandni Chowk, Opposite Central Bank, Delhi. (2012)

†Lal, Brij Mohan, A. (1-7-49), Accounts Officer, U.P. Government Cement Factory, P.O. Churk, Distt. Mirzapur. (989)

†Lal, Jag Mohan, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowinghee, Calcutta—16. (1546)

†Lal, Jalota Rameshwar, A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Hongkong House, Dalhousie Square, Calcutta. (1489)

†Lalani Bhagwat Singh, B.Com., A. (23-8-54), C/o Chhaganmalji, Bapna, Sethji's Haveli, Udaipur. (2922)

Lalit Ganesh Trimbak, A. (8-7-50), 689/68, Sadashiv Peth, Natu Bag, Poona—2. (1788)

Lalit H. Shah & Co., (L. H. Shah), C/o Shah Mill Stores, Mahatma Gandhi Road, Raipur.

Lall & Co., (Lal Bahadur), Chandni Chowk, Opposite Central Bank, Delhi.

Lall, Rama Mohan, M.Com., LL.B., A. (20-5-50), **R. M. Lall & Co.**, Kanodia Building, Birhana Road, Kanpur. (1736)

Lall (R. M.) & Co., (R. M. Lall), Kanodia Building, Birhana Road, Kanpur.

Lam Firoz Maneckshaw, B.Com., A. (1-4-54), Empire Terrace, Nasserwanji Petit Street, Grant Road, Bombay—7. (2823)

Lam, Noshir Maneckshaw, B.Com., A. (10-8-53), Empire Terrace, Balaram Street, Grant Road, Bombay—7. (2596)

Lamba, Shori Lal, B.Com., A. (13-11-54), **S. L. Lamba & Co.**, 4985, Rui Mandi, Sadar Bazar, Delhi. (3033)

Lamba (S. L.) & Co., (Shori Lal Lamba), 4985, Rui Mandi, Sadar Bazar, Delhi.

†Lance, Norman Charles, A.S.A.A., A. (1-7-49), 34, Netaji Subhas Road, Calcutta. (1409)

Latkar, Vidyadhar Shankar, A. (24-11-53), **V. S. Latkar & Co.**, 220, Somwar Peth, Karad, (Distt. N. Satara). (2739)

Latkar (V. S.) & Co., (V. S. Latkar), 220, Somwar Peth, Karad. (Distt. N. Satara).

Lavakare, Janardan Dattatray, G.D.A., A. (18-11-52), Chief Accountant, 20th Century Fox Corporation (India) Ltd., Metro House, Esplanade Road, Bombay—1. (2327)

†Lawyer, Nariman Jamshedji, B.A., A. (17-5-50), Assistant Commissioner of Income-tax, 23, Versova Road, Andheri, Bombay. (1724)

Laxman B. Jha & Co., (A. Chatterji), 11, Old Post Office Street, Calcutta—1.

Leach, Ronald George, A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1367)

Lekhi, Krishan Sahai, B.Com., A. (15-9-53), C/o **P. R. Mehra & Co.**, 58, Darya Ganj, Delhi. (2664)

Lekhi (U. S.) & Co., (U. S. Lekhi and K. S. Lekhi), Mirza Ismail Road, Jaipur. (1713)

Lekhi (U. S.) & Co., (U. S. Lekhi and K. S. Lekhi), Mirza Ismail Road, Jaipur.

- Lele, Sadashiv Narhar, B.A., A. (8-9-54), 14, Datta Nivas, Lady Hardinge Road, Mahim, Bombay—16. (2952)
- Lilani, Ahmed Noormahomed, A. (1-7-49), F. (12-1-50), **Ahmed N. Lilani & Co.**, Room No. 10, 1st Floor, Topiwala Mansion, 93, Mahomedali Road, Bombay. (807) ..
- Lingam (A. N.), (A. N. Lingam), 79, Mela Chetty Street, Madhurai, also at 81, East Car Street, Melur, Tuticorin.
- Lloyd, Cyril Walter, A. (1-7-49), F. (16-8-49), **Ford Rhodes Parks & Co.**, Bank of Baroda Building, Apollo Street, Fort, Bombay. (27)
- Lodha & Co.**, (J. S. Lodha), 1-B, Old Post Office Street, Calcutta—1, also at 24-B, Hamam Street, Fort, Bombay and Kailash Hotel, Johari Bazar, Jaipur.
- Lodha, Jaswant Singh, B.Com., LL.B., LL.M.(Lond.), A.C.A.(Eng. & Wales), A. (1-7-49), F. (29-9-50), **Lodha & Co.**, 1-B, Old Post Office Street, Calcutta—1. (763)
- Loganathan, Conjeevaram Ratnavelu, G.D.A., A. (1-7-49), F. (8-7-51), **Rao & Nathan**, 7461, Khandoji Bazar, Secunderabad. (521)
- Lovalekar, Narayan Dinkar, G.D.A., A. (1-7-49), F. (1-7-52), 5/24, Goregaokar Building, Girgaum, Bombay—4. (1136)
- Lovelock & Lewes**, (R. Adam Brown, A. K. Joscelyne, J. S. F. Gibb, A.M.S. Fergie, J.C. Laing, P. Chakrabarti and P. Niyogi), 4, Lyons Range, Calcutta—1, also at Mercantile Bank Bldg., 1st Line Beach, P.B. No. 1720, Madras.
- Loya Bagri & Co.**, (V. D. Loya and G. D. Bagri), Itwari Chowk, Nagpur—2.
- Loya, Vithal Das, B.Com., A. (30-10-53), **Loya Bagri & Co.**, Itwari Chowk, Nagpur. (2707)
- †Luddy, Samuel, A. (1-7-49), 7, Tottee Lane, Calcutta—16. (1541)
- †Lukose, Erikattu Joseph, B.A., A. (28-5-53), Room No. 13, Central Y.M.C.A., Wodehouse Road, Bombay—1. (2522)
- †Luthra, Anirudhar Krishan, A. (21-3-50), Shri Niketan, Club Road, Jamnagar. (1655) ..
- †Luthra, Autar Krishan, B.A. (Hons.), M.A., A.C.A.,(Eng. & Wales), A. (25-5-52). C/o Andrew Yule & Co., Ltd., 8, Clive Row, Calcutta—1. (2516)
- †Machave, Purushottam Laxman, B.Com., A. (28-4-53), Brahminwadi, Matunga, Bombay—19. (2495)
- †Madan, Dinsa Edulji, G.D.A., A. (1-7-49), Piroja Terrace, Plot No. 8, Flat No. 1, Sleater Road, Grant Road, Bombay. (889)
- Madan, Framroze Kaikobad, F., B.Com., A. (12-11-53), 91, Mint Road, Fort, Bombay—1. (2729)
- Madan, Jamshed Jehangir, M.A., B.Com., A. (4-2-54), **J. J. Madan & Co.**, 5, Dharamtalla Street, Calcutta. (2787)
- Madan (**J. J.**) & Co., (J. J. Madan), 5, Dharamtalla Street, Calcutta.
- Madan (**P. C.**) & Co., (P. C. Madan), 816, Jawaharganj, Jabalpur.
- Madan (J. B.) & Co.**, (J. B. Madan), 40, Ballygunge Circular Road, Calcutta.
- Madan, Jamshed Burjor, A.S.A.A., A. (1-7-49), **J. B. Madan & Co.**, 40, Ballygunge Circular Road, Calcutta. (845)
- Madan, Kanwar Bhan, B.A., A. (29-12-54), 2606, Hinduwara, Near Laxmi Insurance Building, Ajmerc Gate Extension, Delhi. (3063)
- Madan Prakash Chandra, B.Com., A. (21-3-50), **P. C. Madan & Co.**, 816, Jawaharganj, Jabalpur. (1668)
- Madan (R. L.) & Co.**, (R. L. Madan), 8/4, Western Extension Area, Karol Bagh, New Delhi.
- Madan, Raghuandan Lal, B.A., A. (27-2-52), **R. L. Madan & Co.**, 8/4, Western Extension Area, Karol Bagh, New Delhi. (2168)
- †Madan Gopal, A. (1-7-49), Baghichi Gaidamal, Rang Mahal, Delhi. (1557)
- Madhava Rao, Ramnathpur Vasudeva Rao, G.D.A., A. (1-7-49), 6, Pithapuram-nagar, Teynampet P.O., Madras—18. (1081)
- Madhava Rao (V. K.) & Co.**, (V. K. Madhava Rao), Opp. Storing Office Rashtrapathi Road, Secunderabad (Deccan).

- Madhava Rao, Velore Kista Rao, A. (1-7-49), F. (26-10-50), **V. K. Madhava Rao & Co.**, Opp. Sorting Office, Rashtrapathi Road, Secunderabad (Deccan)—(1015)
- †Madhekar, Waman Dattatraya, B.Com., LL.B., A. (12-10-50), 348, Rasta Peth, Poona—2. (1883)
- †Madhok, Shanti Sarup, A. (5-7-50), 13-A/10, W. E. Area, Pusa Road (Near Concrete Building), Karol Bagh, New Delhi. (1781)
- Madhusudan C. Mashruwala & Co.** (M. C. Mashruwala & N. C. Mashroowala), Hari Sadan, Char Rasta, Ahmedabad—1.
- Madhusudana Rao, Kambhammettu, G.D.A., A. (1-7-49), F. (16-8-49), **Rao & Rao, Bapatla**. (Guntur District). (90)
- Madan (A.S.) & Co.**, (F. S. Augra), Esplanade Mansions, Esplanade Road, Fort, Bombay.
- †Madon, Adarji Sorabji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), No. 8, Walton Road, Meheroo Mansion, Fort, Bombay. (38)
- Madon, Solie Bomanshaw, B.Com., A. (13-8-53), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (2608)
- †Magotra Navin Chandra, A.S.A.A., A. (17-11-51), C/o Indian Iron & Steel Co. Ltd., Burnpur Works, Burnpur. (2109)
- †Mahadev, Bhagavatiswara Aiyar, B.A., G.D.A., A. (21-3-50), C/o Western India Match Co. Ltd., Wellesley House, 7, Wellesley Place, Calcutta. (1664)
- Mahadev (V.) & Co.**, (V. Mahadevan), 12/6, Luz Church Road, Mylapore, Madras.
- Mahadeva Iyer, Melarkod Kolathu Iyer, B.A., A. (1-7-49), F. (22-6-50), **M. M. Nissim & Co.**, 12, Rampart Row, Fort, Bombay—1. (982)
- †Mahadeva Iyer, Tarakad Subramania, G.D.A., A. (1-7-49), 28, Arunachala Achari Street, Triplicane, Madras. (574)
- Mahadevan, Nilakanta, B.A., G.D.A., A. (1-7-49), "Shantanivas", Plot No. 556, S.B.N. Road, Matunga (G.I.P.), Bombay—19. (1442)
- Mahadevan, R., M.A., B.Com., A. (22-1-54), C/o Ripley & Co. Ltd., Vizianagram (Distt. Visakhapatnam). (2781)
- Mahadevan, T.S., B.Com., A. (11-8-54), Thimmarajapuram, Palamcottah. (2910)
- Mahadevan, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), **V. Mahadev & Co.**, 12/6, Luz Church Road, Mylapore, Madras. (448)
- Mahalingam & Co.**, (V. Mahalingam), 6642/2, Rashtrapathi Road, Secunderabad (Dn.).
- †Mahalingam, Mahadeva, B.A., B.Com., A. (13-8-53), Tippirajapuram Post (Tanjore Dist.). (2602)
- †Mahalingam, S., B.A., A. (7-4-54), 46, Kamla Club, Kanpur. (2842)
- Mahalingam, Vaidyanatha, G.D.A., A. (1-7-49), F. (5-12-52), **Mahalingam & Co.**, 6642/2, Rashtrapathi Road, Secunderabad (Dn.). (315)
- Maharia, Jhabar Mal, B.Com., A. (28-9-54), **J. M. Maharia & Co.**, Bullion Building, Haldiyon ka Rasta, Johari Bazar, Jaipur. (2964)
- Maharia (J. M.) & Co.**, (J. M. Maharia), Bullion Building, Haldiyon ka Rasta, Johari Bazar, Jaipur.
- Mahendra Joshi & Co.**, (M. L. Joshi), Post Box No. 35, Bombay—1.
- Mahernosh, Darasha Hormasji, A. (1-7-49), 6, Jehangir Mansion, 1st Floor, 1st Marine Street, Bombay. (1282)
- Maheshwar Gadre & Co.**, (M. J. Gadre), Tilak Road, Mahal, Nagpur City.
- Maheswari Aggrawal & Co.**, (B. R. Maheswari and C. S. Aggrawal), Mahabir Bazar, Cloth Market, Delhi—6.
- Maheswari, Babu Ram, B.A. (Com.) (Hons.), A. (14-10-54), **Maheswari Aggrawal & Co.**, Mahabir Bazar, Cloth Market, Delhi—6. (2992)
- Mainthia (B.T.) & Co.**, (B.T. Mainthia), 31, Commercial Chamber, Junction of Musjid Bunder & Mohamedali Road, Bombay—3.
- Mainthia, Bhanji Tulsidas, A. (11-7-50), **B. T. Mainthia & Co.**, 31, Commercial Chamber, Junction of Musjid Bunder & Mohamedali Road, Bombay—3. (1795)
- †Maiti, Asutosh, B.S.C., B.Com., A. (1-7-49), Asstt. Secretary, Walford Transport Ltd., 71, Park Street, Calcutta—16. (689)

- †Maiti, Saral Kumar, B.Com., A. (1-10-52), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Building, Calcutta. (2295)
- Maitra (A.) & Co.**, (A. K. Maitra), 23-A, Netaji Subhas Road, Calcutta—1.
- Maitra, Arun Kumar, B.Sc., B.Com., A. (16-3-53), **A. Maitra & Co.**, 23-A, Netaji Subhas Road, Calcutta—1. (2441)
- Maitra (P.B.) & Co.**, (P. B. Maitra), K. Worah & Company Building, P. O. Jharia. (Dt. Manbhum.)
- Maitra, Phanindra Bhushan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **P. B. Maitra & Co.**, K. Worah & Company Building, P.O. Jharia. (Dt. Manbhum.) (65)
- Majumdar (B.) & Co.**, (B. Majumdar), 3 & 4, Hare Street, Calcutta—1.
- Majumdar, Bisweswar, B.Sc., B.Com., A. (30-12-54), **B. Majumdar & Co.**, 3 & 4, Hare Street, Calcutta—1. (3066)
- Majumdar, Bratindra Mohan, B.Com., A. (5-8-54), with **H. M. Majumdar & Co.**, 8, Old Post Office Street, Calcutta—1. (2904)
- Majumdar, Ghanshyam G. A. (1-7-49), 29-B, Sonawala Building, 7, Sleater Road, Tardeo, Bombay—7. (718)
- Majumdar (H. M.) & Co.**, (H. M. Majumdar and K. K. Khastagir), 8, Old Post Office Street, Calcutta.
- Majumdar, Herendra Mohan, M.Sc., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. M. Majumdar & Co.**, 8, Old Post Office Street, Calcutta. (666)
- †Majumdar, Milan Ranjan, B.Sc., B.Com., A. (23-8-50), P-406, Block G, New Alipore, Calcutta—33. (1847)
- †Majumdar, Mukunda Prasad, B.Com., A.S.A.A., A. (1-7-49), 20, Dr. Sarat Benerjee Road, Calcutta—29. (1343)
- †Majumdar, Ramesh Chandra, B.A., A. (1-7-49), Assistant Registrar of Joint Stock Companies & Additional Registrar of Firms, West Bengal, 2, North Road, Jadavpur, Calcutta—32. 1081)
- Majumdar (S. C.) & Co.**, (S. C. Majumdar), 49-A, Rash Behari Avenue, Calcutta—26.
- Majumdar, Sukrit Chandra, B.A., A. (1-7-49), F. (29-6-53), **B. Mukerjee & Co.**, 10, Old Post Office Street, 1st Floor, Calcutta—1. (1239)
- Majumdar, Sunil Chandra, B.A., A.S.A.A., A. (8-6-50), **S. C. Majumdar & Co.**, 49-A, Rash Behari Avenue, Calcutta—2626. (1765)
- Majumdar, Upendra Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), G.S. Road, Shillong. (343)
- Majumdar (R. N.) & Co.**, (R. N. Majumdar), 25, Swallow Lane, Calcutta.
- Majumdar, Rabindra Nath, B.Com., A. (1-7-49), F. (16-8-49), **R. N. Majumdar & Co.**, 25, Swallow Lane, Calcutta. (459)
- Majumdar, Ramesh Chandra, B.Sc., G.D.A., A. (1-7-49), 7, Hastings Street, 2nd Floor, Calcutta. (307)
- Malhan, Ram Prakash, M.A., A. (6-2-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (1945)
- Malhotra, Baldev Raj, B.Com. (Lond.), A.S.A.A., A. (1-7-49), F. (16-8-49), **Roy Malhotra & Co.**, Kashmere Gate, Delhi. (619)
- †Malhotra, Iqbal Nath, A. (1-7-49), Finance Secretary, Modi Industries, Modinagar, Dt. Meerut. (1126)
- Malhotra (K. C.) & Co.**, (K. C. Malhotra), 1517, Kashmere Gate, Delhi.
- Malhotra, Khusal Chand, G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Malhotra & Co.**, 1517, Kashmere Gate, Delhi. (462)
- †Malhotra, Puran Chand, A.S.A.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate Reclamation, Bombay (226)
- †Malik, Manohar Lal, B.A. (Com.) (Hons.) A. (17-1-53), 683, Raghbir Singh Street, Faiz Road, Karol Bagh, Delhi. (2363)
- Malik, Ram Nath, B.A. (Com.) A. (28-2-51), **T. C. Malik & Co.**, 236, Chandni Chowk (Fatehpuri), Delhi. (1964)
- Malik, Tara Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **T. C. Malik & Co.**, 2nd Floor, 68, Queensway, New Delhi. (192)

- Malik (H. C.) & Co.**, (T. C. Malik and R. N. Malik), 2nd Floor, 68, Queensway, New Delhi, also at 236, Chandni Chowk, Fatehpuri, Delhi
- Malick, Birendra Kumar, B.Com., A. (18-4-53), **Malick & Co.**, 10, Old Post Office Street, 1st Floor, Calcutta—1. (2468)
- Mallick & co.**, (B. K. Malick), Old Post Office Street, 1st Floor, Calcutta—1.
- Mallick (S.) & Co.**, (S. C. Mallick), 10, Old Post Office Street, 1st Floor, Calcutta —1.
- †Mallick, Sudhindra Chandra, B.Sc., B.Com., A. (24-2-51), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta—1. (1980)
- Mallick, Suhas Chandra, B.Com., A. (28-1-54), **S. Mallick & Co.**, 10, Old Post Office Street, 1st Floor, Calcutta—1. (2783)
- †Mallik, Byom Kesh, B.Sc., A.S.A.A., A. (1-7-49), 131/1, Ahiritola Street, Calcutta—5. (1059)
- †Mallik, Prasanta Kumar, B.Com., A. (7-12-54), C/o Price Waterhouse & Co., 3, Fredricks Place, Old Jewry, London, E.C.2. (3044)
- †Mallik, Prosanta Kumar, B.Com., A. (6-1-53), 25-D, Mohini Mohan Road, Calcutta—20. (2350)
- Mallik, Ramlal, B.A.(Hons.), A. (1-7-49), 172/37, Lower Circular Road, Calcutta. (999)
- Mallinathan, T. K., B.Com., A. (24-8-53), 2/218, Thambu Chetty Street, Madras —1. (2622)
- †Mallya, Surendra Nath, B.A. (Hons.), A. (11-3-55), with **K. S. Aiyar & Co.**, 49, Appollo Street, Bombay. (3119)
- †Maloor, Rama Krishna, B.A., G.D.A., A.S.A.A., A. (1-7-49), 260, Maredpally, Secunderabad (Dn.). (329)
- Mama (Ratan S.) & Co.**, (R. S. Mama), Ebrahim Building, 1st Floor, 98, Medows Street, Fort, Bombay—1.
- Mama, Ratan Sorabji, B.Com., A. (1-7-49), F. (4-6-54), **Ratan S. Mama & Co.**, Ebrahim Building, 1st Floor, 98, Medows Street, Fort, Bombay—1. (1461)
- †Mama, Sorab Gustasp, A.S.A.A., A.C.A., (Eng. & Wales), A. (1-7-49), Rahim Jan & Company, Adamjee Chambers, Mcleod Road, Karachi—2. (810)
- †Mandal, Jagabandhu, B.Com., A. (19-10-54), 12, Old Post Office Street, Calcutta —1. (2997)
- Mandal, Sanat Kumar, B. Sc., B.Com., A. (18-12-53), **Chatterjee, Mandal Chakrabarti & Co.**, 8/2, Hastings Street, 1st Floor, Calcutta. (2754)
- Mandre, Shama Rao, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Mandre & Co.**, 97, Gandhinagar, Bangalore—2. (135)
- Mandre (S. R.) & Co.**, (S. R. Mandre), 97, Gandhinagar, Bangalore—2.
- Mandviwalla, Nariman Ruttonji, F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort, Bombay. (550)
- Maneck A. Davar & Co.**, (M. A. Davar), 8, Old Post Office Street, Calcutta.
- †Manekji, Dinsshaw Manek, B.Com., A. (26-9-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta—1. (1606)
- †Manghirmalani, Shamdas Udharam, B.A., F.S.A.A., A. (1-7-49), Commercial Manager & Chief Accountant, Bombay Gas Company Ltd., Empire of India Life Assurance Co. Building, 214, Hornby Road, Fort, Bombay. (461)
- Mani & Co.**, (E. S. Neelakantan and R. Subramoney), 5, Kondi Chetty Street, Madras—1.
- †Mani, Rama, G.D.A., A. (1-7-49), F. (16-1-51), No. 100, Kaka Nagar, Wellesley Road, New Delhi. (294)
- Maniar, Babulal Dipchand, A. (1-7-49), F. (1-4-55), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (1480)
- †Manickavelu, T. N., A. (28-9-54), No. 172, 6th Cross, Gandhi Nagar, Bangalore—2. (2966)
- Mankad, Jitendra G., B.Com., A. (1-7-49), F. (23-10-54), **Patel Mankad & Co.**, Bhagvat Bhuvan, Rajputpara, Rajkot. (1444)
- Mankeshwar (K. K.) & Co.**, (K. K. Mankeshwar and V. M. Bodhankar), Kingsway, Nagpur, also at 67, Mahatma Gandhi Road, Indore.

- Mankeshwar, Krishna Khanderao, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Mankeshwar & Co.**, Kingsway Nagpur. (124)
- Man Mohan Lal & Co., (Man Mohan Lal Saksena), 55/109, General Ganj, Kanpur.
†Manohar Lal, B.Com., A. (27-8-54), Senior Accounts Assistant, Tata Locomotive & Engineering Co. Ltd., Jamshedpur—4. (2926)
- Manubhai Desai & Co.**, (M. D. J. Desai), Mirabelle Hotel, 3rd Floor, 33-A, New Marine Lines, Bombay.
- Mapara, Bansilal Maganlal, G.D.A., A. (1-7-49), F. (28-8-51), **Nanubhai Desai & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (852)
- †Marathe, Ganesh Vinayak, A. (1-7-49), 217, Crown Building, Girgaum Road, Bombay—4. (913)
- Marathe, Vinayak Sakharam, B.Com., A. (23-2-55), **V. S. Marathe & Co.**, 195, Khetwadi Main Road, Bombay—4. (3108)
- Marathe (V. S.) & Co.**, (V. S. Marathe), 195, Khetwadi Main Road, Bombay—4.
- Marawalla, Gulfam Edulji, A. (1-7-49), Muackawee Mansion, Gunbow Street Fort, Bombay. (1107)
- Marfatia (Naushir M.) & Co.**, (N. M. Marfatia and C. C. Shah), P.O. Box No. 95, Gandhi Road, Ahmedabad.
- Marfatia (Naushir M.) & Co.**, (N. M. Marfatia, N. N. Desai and B. M. Mehta), Alice Building, 4th Floor, Hornby Road, Fort, Bombay.
- Marfatia, Naushir Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), **Naushir M. Marfatia & Co.**, P.O. Box No. 95, Gandhi Road, Ahmedabad. (113)
- Marolia, Keki Manekji, G.D.A., A. (1-5-54), C/o Blitz Publications Ltd., 17/17-H, Cowasji Patel Street, Fort, Bombay—1. (2857)
- †Marsland, Donald Bryden, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowinghee, Calcutta—16. (1303)
- Martis, William, A. (20-12-50), 25, Bank Street, 2nd Floor, Fort, Bombay—1. (1916)
- Marwadi, Laxminarayan Ghasiram, B.Com., A. (9-7-53), Walke & Laxminarayan, 4-2-64, Sultan Bazar, Near Badichawadi, Hyderabad-Dn. (2548)
- Marwah (R. N.) & Co.**, (R. N. Marwah), 4/80, Queensway, New Delhi.
- Marwah, Rajendra Nath, B.Com., A. (1-7-49), F. (16-8-49), **R. N. Marwah & Co.**, 4/80, Queensway, New Delhi. (933)
- Marwah, Shiv Prakash, A. (28-12-50), **S. Prakash & Co.**, 16/90, Connaught Circus, New Delhi. (1931)
- †Masani, Sorab Dhanjibhoy, B.Com., A.S.A.A., A. (1-7-49), C/o Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay. (1394)
- Mashroowala Narendra Chandulal, B.A. (Hons.), B.Com., A. (15-9-53).
- Madhusudan C. Mashruwala & Co.**, Hari Sadan, Char Rasta, Khadia, Ahmedabad—1. (2662)
- Mashruwala, Madhusudan Chandulal, B.Com., A. (1-7-49), F. (31-7-50), **Madhusudan C. Mashruwala & Co.**, Hari Sadan, Char Rasta, Khadia, Ahmedabad—1. (993)
- †Master B. B., A. (1-7-49), Hardinge House, Gowalia Tank, Bombay—26. (1571)
- †Master, Jehangir Bomanshah, A. (1-7-49), Hardinge House, Gowalia Tank, Bombay—26. (568)
- Master, Nariman Fakirji, F.S.A.A., A. (1-7-49), F. (18-9-50), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (72)
- Mathew & Co.**, (P. E. Mathew), No. 18, Swami Naicken Street, Madras—2.
- Mathew, N. J., B.Com., A. (24-10-53), Central Y.M.C.A., Esplanade, Madras—1. (2694)
- Mathew, P. E., B.A., A. (27-4-54), **Mathew & Co.**, 18, Swami Naicken Street, Madras—2. (2849)
- Mathew, Polachirakal Cunjuninan, B.Sc., A. (22-10-51), **Cheriyān & Cheriyān**, Valanjar House, Chetty Street, Kottayam. (2094)
- †Mathrubutham, Lalgudi Seshayee, B.Com., G.D.A., A. (1-7-49), No. 5, Third Street, Gopalapuram, Cathedral P.O., Madras—6. (456)
- †Mathulla, Mathew Kandathil, B.A., A.C.A. (Eng. & Wales), A. (4-2-53), Controller of Accounts and Sales Manager, Sindri Fertilizers and Chemicals Ltd., Sindri. (Dt. Manbhumi). (2389).

- Mathur, Daya Kishan, B.A. (Com.), A. (16-9-53), **D. K. Mathur & Co.**, 33, Chandni Chowk, (Opposite Church), Delhi—6 (2871)
- Mathur (D. K.) & Co.**, (D. K. Mathur), 33, Chandni Chowk, (Opposite Church), Delhi—6.
- Mathur (G. S.) & Co.**, (G. S. Mathur), No. 10, Mangal Building, Chandni Chowk, Delhi—6.
- Mathur, Gulab Singh, M.A., LL.B., A. (11-10-50), **G. S. Mathur & Co.**, No 10, Mangal Building, Chandni Chowk, Delhi—6 (1880)
- Mathur (J. C.) & Co.**, (R. C. Das), 1893/1/F, Chandni Chawk, Opposite Dariba, Delhi.
- †Mathur, Kamleshwar Nath, B.Com., A. (11-11-50), Block No. 14-876, Lodi Colony New Delhi. (1894)
- Mathur, Mang Lal, B.Com., A. (15-5-50), with **B. D. Gargleya & Co.**, Bhagat Bhawan, Mirza Ismail Road, Jaipur. (1717)
- Mathur, Om Prakash, B.A. (Com.), A. (24-12-49), 18, Rajpur Road, Delhi—8. (1641)
- Mathur (P. D.) & Co.**, (P. D. Mathur), Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi.
- Mathur, Parmeshwar Dayal, B.A. (Com.), A. (1-7-49), F. (13-10-49), **P. D. Mathur & Co.**, Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi. (922)
- Mathur (R. C. Das) & Co.**, (R. C. Das), 1893/1/F, Chandni Chowk, 2nd Floor. Opposite Dariba, Delhi.
- Mathur, R.M., A. (1-7-49), F. (16-8-49), 2860, Chahalpuri Street, Kinari Bazar, Delhi. (1556)
- Mathur, Sardar Bahadur, B.A. (Com.), A. (19-10-51), **Sardar Bahadur & Co.**, 2842, Pacca Katra, Kinari Bazar, Delhi. (2091)
- Mathur, Sat Narain, B.A. (Com.), LL.B., A. (24-8-53), **S. N. Mathur & Co.**, Nai Sarak, Roshanpura, Delhi. (2623).
- Mathur (S. N.) & Co.**, (S. N. Mathur), Nai Sarak, Roshanpura, Delhi.
- Mathur, Suraj Narain, A. (1-7-49), F. (16-8-49), 23, Daryaganj, Delhi. (1556)
- Mathur, Suresh Chandra, B.A. (Com.), A. (1-7-49), F. (7-9-53), **Suresh C. Mathur & Co.**, Mercantile Bank Buildings, Chandni Chowk, Delhi. (1276)
- †Matthews, Ittymani K., M.A., B.Com., B.L., A. (21-8-50), Office of the Comptroller and Auditor General of India, 3, Man Singh Road, New Delhi. (1845)
- Maulik, Jagat Bandhu, M.A. (Com.), A. (1-7-49), F. (30-12-50), 17, Mango Lane, Calcutta—1. (650)
- Maulik, Prabodh Chandra, M.A., B.Com., A. (15-2-52), **Dass & Maulik**, 9/1, Old Post Office Street, Calcutta—1. (2145)
- Mavani (T. G.) & Co.**, (T. G. Mavani), 23, Noble Chambers, Parsee Bazar Street, Fort, Bombay—1.
- Mavani, Trikamdas Ghelabhai, B.Com., A. (31-7-53), **T. G. Mavani & Co.**, 23, Noble Chambers, Parsee Bazar Street, Fort, Bombay. (2575)
- Mazumdar, Ranjitlal Chunilal, B.Com., A. (1-6-50), Topiwalla Motor Mansion, Sandhurst Road, Bombay—4. (1752)
- Mazumdar (S.) & Co.**, (Satis Ch. Mazumdar), 17/2, Jhamapuker Lane, Calcutta—9.
- Mazumdar, Satis Chandra, B.A., G.D.A., A. (19-1-50), F. (24-4-53), **S. Mazumdar & Co.**, 17/2, Jhamapuker Lane, Calcutta—9. (1846)
- †McLaren, Alexander, A. (1-7-49), A. F. Ferguson & Co., Dinga Singh Building, The Mall, Lahore. (349)
- †McPherson, Donald Victor, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (1319).
- Megh Anand & Co.**, (M. K. Jain), 5, Deputy Ganj, Sadar Bazar, Delhi—6.
- Mahendale, Bhaskar Anant, G.D.A., A. (1-7-49), New Soman Building, Kennedy Bridge, Bombay—4. (503)
- Mehendale, Krishnaji Vaman, A. (30-4-53), 305, Sadashiv Peth, Rajguru Wada, Poona—2. (2499)
- Mehendale, Shridhar Y., B.Com., A. (21-3-50), M. III-57, Turul Pakhadi, Liberty Garden, Malad, Bombay. (1667)

- Meher-Homji, Kaikhushroo Rustomji, G.D.A., A. (1-7-49), Hormuzd Mansion, Bai Moti Bai Street, Tardeo Road, Grant Road, Bombay—7. (636)
- Mehra & Co.**, (S. P. Mehra), 74, G. B. Road, Delhi.
- Mehra, Badrinath, B.Com., A. (5-9-50), **Mehra Khanna & Co.**, 78/46, Latouche Road, Above Bakshi Brothers, Kanpur. (1859)
- Mehra, Chander Pal, B.Com., A. (13-1-54), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (2764)
- †Mehra, Guru Datta, M.A., B.Com., A.S.A.A., A.C.W.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India, Ltd., Post Box No. 688, Ballard Estate, Fort, Bombay—1. (774)
- Mehra, Jagat Mohan, B.Com., A. (1-7-49), F. (16-8-49), **Mehra Khanna & Co.**, Behind Imperial Bank, M. J. Building, Chandni Chowk, Delhi. (581)
- Mehra Khanna & Co.**, [J. M. Mehra, K. R. Khanna and B. N. Mehra (partner for Kanpur only)], M. J. Building, Behind Imperial Bank, Chandni Chowk, Delhi—6, also at 3rd Floor, 298, Bazar Gate Street, City Lice Building, Bombay—1, and 78/46, Latouche Road. Above Bakshi Brothers, Kanpur.
- †Mehra, Mahendra Dev, B.A., A. (6-11-54), 64-C, Jungpura Extension, New Delhi—14 (3025)
- Mehra (P. C.) & Co.**, (P. C. Mehra), Katra Ahluwalla, Amritsar.
- Mehra (P. R.) & Co.**, (P. R. Mehra, R. P. Mehra and C. P. Mehra), 56, Daryaganj, Delhi.
- Mehra, Pirthi Raj, G.D.A., A. (1-7-49), F. (16-8-49), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (15)
- Mehra, Puranchand, A. (1-7-49), F. (16-8-49), **P. C. Mehra & Co.**, Katra Ahluwalla, Amritsar. (394)
- Mehra, Raj Paul, B.A., A. (8-2-52), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (2133)
- †Mehra, Romesh Chand, B.A. (Com.), A. (4-8-53), C/o Brooke Bond India Ltd., Brooke House, P.O. Box 187, Calcutta. (2586)
- Mehra, Satyapal, B.A. (Hons.), M.A., A. (1-7-49), **Mehra & Co.**, 74, G. B. Road, Delhi. (1019)
- Mehrotra & Co.**, (H. R. Mehrotra & P. Mehrotra), 15/247-A, Civil Lines, Kanpur.
- Mehrotra, Hakim Roy, G.D.A., A. (1-7-49), F. (16-8-49), **Mehrotra & Co.**, 15/247-A, Civil Lines, Kanpur. (47)
- Mehrotra, Prabhaker, B.Com., A. (28-9-54), **Mehrotra & Co.**, 15/247-A, Civil Lines, Kanpur. (2969)
- Mehrotra, Satya Narain, B.Com., A. (1-7-49), **Mehrotra Tandan & Co.**, Pioneer Building, Meston Road, Kanpur. (1082)
- †Mehrotra, Shri Krishan, B.A. (Com.) (Hons.), A. (12-10-54), 127, Vivekananda Road, Calcutta—6. (2984)
- Mehrotra Tandan & Co.**, (A. B. Tandan and S. N. Mehrotra), Pioneer Building, Meston Road, Kanpur.
- Mehta, Amulakh Valabhdas, A. (4-3-53), C/o **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (2432)
- Mehta, Arvind Manilal, B.Com., A. (4-7-52), Madhaowadi, Room No. 9, New Building, Naigaum Cross Road, Dadar, Bombay—14. (2228)
- Mehta (B. M.) & Co.**, (B. M. Mehta), 42, Veer Nariman Road, Bombay—1.
- Mehta, Balchand Maganlal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Mehta & Co.**, 42, Veer Nariman Road, Bombay—1. (441)
- Mehta, Bhagvandas Bhogilal, B.Com., A. (20-5-50), **Shah, Mehta & Chokshi**, 41, Medows Street, Fort, Bombay. (1735)
- Mehta (Bhaldas M.) & Co.**, (B. M. Mehta and J. V. Shah), 570-4, Reid Road, Ahmedabad, also at Rustom Building, 2nd Floor, 29, Church Gate Street, Fort, Bombay.
- Mehta, Bhaldas Manilal, G.D.A., A. (1-7-49), F. (16-8-49), **Bhaldas M. Mehta & Co.**, 570-4, Reid Road, Ahmedabad. (384)
- Mehta, Bhogilal Mugatnal, G.D.A., A. (1-7-49), F. (16-8-49), 169, Nilkanth Niwas, Purandhare Park, Vincent Road, Dadar, Bombay—14. (735)
- Mehta, Burjor Mancherji, B.Com., A. (30-8-49), F. (24-9-54), C-19, Rustom Bag, Victoria Road, Bombay—27. (1590)

- Mehta (C. V.) & Co.**, (C. V. Mehta), Ground Floor, Rajbahadur Mansion, 32, Apollo Street, Fort, Bombay.
- Mehta, Chandrakant Vrajlal, A. (1-7-49), F. (24-4-53), **C. V. Mehta & Co.**, Ground Floor, Rajbabadur Mansion, 32, Apollo Street, Fort, Bombay. (1158)
- Mehta, Dilip Jagmohandas, B.Com., A. (15-10-54), **Dilip Mehta & Co.**, Room No. 147, 3rd Floor, Swaminarayan Building, 3rd Bholwada, Bhuleshwar, Bombay—2. (2996)
- Mehta, (G. G.) & Co.**, (M. G. Mehta), 512, Vithaldas Chambers, Apollo Street, Fort, Bombay—1.
- †Mehta, Ghanshyam Bhogilal, B.Com., A. (8-10-50), Income-tax Officer, C/o Office of the Commissioner of Income-tax, Abld Road, Hyderabad (Dn.) (1876)
- Mehta, Ghanashyam Girdharlal, B.Com., A. (29-7-54), **G. G. Mehta & Co.**, 512, Vithaldas Chambers, Apollo Street, Fort, Bombay—1. (2894)
- Mehta, Gordhan Tulsidas, B.Com., A. (29-7-53), "Sadguru Sadan", 1st Floor, Opp. Babulnath Temple, Labuinath Road, Bombay—7. (2570)
- †Mehta, Gurcharan Das, B.Com., A. (1-7-49), Sugra Building, Fort Jesus Road, P.O. Box No. 1448, Mombasa. (1248)
- Mehta (H. D.) & Co.** (H. D. Mehta), Karim Chambers, 1st Floor, 42, Hamam Street, Fort, Bombay.
- †Mehta, Harilal Jeshanker, B.Com., A. (26-5-50), Doctor's Bungalow, Near Post Office, Nehru Road, Santa-Cruz (East), Bombay. (1748)
- Mehta, Harinishkant Maganlal, B.A., A. (1-7-49), Gomatibai Gopalashram, 95, Tejpal Road, Vile-Parle (East), Bombay—24. (1269)
- Mehta (H. N.) & Co.**, (H. N. Mehta), 50-51, Alli Chambers, Medows Street, Fort, Bombay.
- Mehta (H. S.) & Co.**, (H. S. Mehta), 1/5, Banaji Street, Cawasji Patel Street, Fort, Bombay—1.
- Mehta, Harshad Shantilal, B.Com., A. (1-7-49), F. (1-4-53), **H. S. Mehta & Co.**, 1/5, Banaji Street, Swasji Patel Street, Fort, Bombay—1. (1206)
- Mehta, Hiralal Dasharathlal, B.A., A. (1-7-49), F. (12-3-50), **H. D. Mehta & Co.**, Karim Chambers, 1st Floor, 42, Hamam Street, Fort, Bombay. (501)
- Mehta, Hoshang Navroji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. N. Mehta & Co.**, 50-51, Alli Chambers, Medows Street, Fort, Bombay. (179)
- Mehta, Ishverlal Sakerlal, A. (1-7-49), F. (20-10-53), **Dara Sorabji**, Hashim Building, No. 38-40, Churchgate Street, Fort, Bombay. (1165)
- Mehta, Jayamunishanker B., G.D.A., A. (1-7-49), C/o Larsen & Toubro Ltd., Lilyod Building, Dougall Road, Ballard Estate, Bombay. (983)
- Mehta, Jayant Maganlal, B.Com., A. (31-8-54), C/o The Associated Cement Companies Ltd., Dwarka Cement Works, Dwarka. (2935)
- Mehta, Manecklal Amulakhrai, A. (1-7-49), F. (16-8-49), **Nagindas & Manecklal**, 29, New Marine Lines, Fort, G.P.O. Box No. 1117, Bombay (901)
- Mehta, Manmohan Chand, B.Com., A. (19-8-50), **Dinubhai & Co.**, Hakimi Building, 816, Route No. 2, Indore City. (1842)
- Mehta, Nalin Indravadan, B.Com., A.C.W.A. (Lond.), A. (28-11-50), "Ramaprasad", Babulnath Road, Chowpaty, Bombay—7. (1911)
- †Mehta, Narayandas Bhagwanji, B.Com., A. (15-4-54), 33, Prafulla Niwas, Opp. Municipal Water Works, Agra Road, Ghatkopar, Bombay. (2846)
- Mehta Narendra Chimanlal, B.Com., A. (12-9-50), **Vinod & Narendra**, 418, Kalbadevi Road, 1st Floor, Bombay—2. (1868)
- Mehta (P. D.) & Co.**, (P. D. Mehta), 15-A, Bruce Street, Fort, Bombay—1.
- Mehta, Pallonji Naswanji, A.S.A.A., A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort, Bombay. (365)
- Mehta, Pheroj Dinshaw, G.D.A., A. (1-7-49), **P. D. Mehta & Co.**, 15-A, Bruce Street, Fort, Bombay—1. (790)
- Mehta (P. R.) & Co.**, (P. R. Mehta), 418, Chhotalal Bhuvan, Kalbadevi Road, Bombay—2.
- Mehta, Prafulchandra Ratilal, A. (1-7-49), **P. R. Mehta & Co.**, 418, Chhotalal Bhuvan, Kalbadevi Road, Bombay—2. (1200)
- Mehta (R. C.) & Co.**, (R. C. Mehta), Army & Navy Building, 148, Mahatma Gandhi Road, Fort, Bombay—1.

- Mehta (R. K.) & Co.**, (R. K. Mehta), 3-B, Western India House, Sir Phirozshah Mehta Road, Fort, Bombay—1.
- Mehta (R. S.) & Co.**, (R. S. Mehta), 79-F, Prem Nagar, Dayal Bagh, Agra.
- Mehta, Raghbir Singh, M.A., G.D.A., A.** (1-7-49), F. (13-10-49), **R. S. Mehta & Co.**, 79-F, Prem Nagar, Dayal Bagh, Agra. (961)
- Mehta, Rajendra Shambhuprasad, B.Com., A.** (11-2-53), 1862, Mota Sutarwada's Pole, Khadia, Ahmedabad. (2406)
- Mehta, Ramniklal Madhvjee, B.Com., A.** (1-7-49), F. (11-11-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (916)
- Mehta, Ramprasad Chimanlal, F.S.A.A., A.** (1-7-49), F. (16-8-49), **R. C. Mehta & Co.**, Army & Navy Building, 148, Mahatma Gandhi Road, Fort, Bombay—1. (58)
- Mehta, Ratanlal Maneklal, G.D.A., A.** (1-7-49), F. (16-8-49), **Nagindas & Manecklal**, Maldon House, 29, Marine Lines, G.P.O. Box No. 1117, Fort, Bombay. (381)
- Mehta, Ratilal Keshavlal, A.** (11-2-55), **R. K. Mehta & Co.**, 3-B, Western India House, Sir P. M. Road, Fort, Bombay—1. (3097)
- Mehta, Rohit Jayantilal, B.Com., A.** (25-8-51), 5/77, Neighbourhood Unit, Worli, Bombay—18. (2066)
- Mehta, Rustomji Nusserwanji, A.** (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort, Bombay. (816)
- Mehta (S. D.) & Co.**, (S. D. Mehta), 52-A, Abdul Rehman Street, Rehmat Building, Bombay—3.
- Mehta, Somantkumar Dalpatrai, B.Com., A.** (11-3-53), **S. D. Mehta & Co.**, 52-A, Abdul Rehman Street, Rehmat Building, Bombay—3. (2437)
- Mehta & Shah**, (B. M. Mehta and J. V. Shah), 570/4, Reid Road, Ahmedabad, also at Rustom Building, 2nd Floor, 29, Church Gate Street, Fort, Bombay.
- Mehta, Vinodlal Manilal, B.Com., A.** (27-8-53), **Vinod Mehta & Co.**, 289/305, Musjid Bunder Road, Krishna Nivas, 2nd Floor, Bombay—3. (2631)
- Menon, Ambadi Kochunny, B.Com., A.** (14-9-53), "Subhadralayam" Tripunithura. (2659).
- Menon & Ayyar**, (M. C. Menon, and K. Ramalinga Ayyar), Varappan's Building, Broadway, Ernakulam, also at 4/127, New Road, Cochin.
- Menon, M.C., B.A., A.** (1-7-49), F. (12-3-50), **Menon & Ayyar**, 4/127, New Road, Cochin. (939)
- Menon, M. Krishnan Kutty, G.D.A., A.** (1-7-49), "Krishna Nivas", Bilathikulam Road, P.O. Eranihipalam, Calicut. (536)
- Menon, M. Narayanan Kutty, B.A., A.** (4-6-53), XIV/236, 3, Marai Lane, Chittur Road, Ernakulam. (2531)
- Menon, Parappil Ramakrishna, B.Com., A.** (16-6-52), **T. K. Menon & Co.**, Chalapuram, Kozhikode—2. (2224)
- †**Menon, Thrikandiyur Gopala, B.A., A.** (17-11-51), Inspecting Assistant Commissioner of Income-tax, Range II, 3, Govt. Place West, Calcutta. (2111)
- Menon, Thrikandiyur Karunakara, B.A., G.D.A., A.** (1-7-49), F. (16-8-49), **T. K. Menon & Co.**, Chalapuram, Kozhikode—2. (485)
- Menon (T. K.) & Co.**, (T. K. Menon and P. R. Menon), Chalapuram, Kozhikode—2.
- †**Menon, Vadakepat Sankara, A.** (1-7-49), C/o Shaw Wallace & Co. Ltd., P.O. Box No. 14, Madras. (1295)
- †**Menzies, Sir Robert, O.B.E., C.A.** (Scott.), A. (1-7-49), Post Box No. 77, Sutherland House, Kanpur. (121)
- Merchant (N. E.) & Co.**, (N. E. Merchant), Room No. 4, 1st Floor Lucky Mansion, Mohamedali Road, Bombay—3.
- Merchant, Nurmohomed Esmail, B.Com., A.** (1-7-49), F. (12-1-52), **N. E. Merchant & Co.**, Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road, Bombay—3. (1102)
- †**Merchant, Sultanali Gulamhussein, A.** (1-7-49), Jaffershernahomed Building, 4th Floor, Khadak, Bombay—9. (1043)
- Millar, Thomas Orr, A.** (1-7-49), C/o Mackinnon Mackenzie & Co. Ltd., 16, Strand Road, P.O. Box 163, Calcutta. (1426)
- Minakshisundaram, T. C. B.A., G.D.A., A.** (1-7-49), F. (16-8-49), **Sundaram & Srivivasan**, 161, Mount Road, Madras. (474)

- †Mirza, Boman Manickji, B.Com., A. (22-1-52), 38, Wachelmolla Mansions, 8, Dharamtolla Street, Calcutta. (2125)
- Mirza, Framroz Mahiarji, B.Com., A. (15-6-51), C/o Ciba Pharma Ltd., Esplanade House, Waudby Road, Fort, Bombay—1. (2019)
- Mirza (J. N.) & Co.** (J. N. Mirza), C/o **Dalal Desai & Kumana**, Meherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Mirza, Jehangir Nadirshaw, A. (1-7-49), **J. N. Mirza & Co.**, C/o **Dalal Desai & Kumana**, Meherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (490)
- †Mirza, Mohd. Hamid, B.Com., A. (8-6-53), Inspecting Asstt. Commissioner of Income-Tax, Connaught Road, Poona. (2533)
- Misra (S. K.) & Co.** (S. K. Misra), 39/79, Chowk, Banaras.
- Misra, Shri Krishna, B.Com., A. (21-3-50), **S. K. Misra & Co.**, 39/79, Chowk, Banaras. (1669)
- †Mistri, Manek Pirosha, B.A., A.S.A.A., A. (1-7-49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay—1. (1306)
- Mistri, Manekshaw Dinshawji, B.A., G.D.A., A. (1-7-49), with **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort, Bombay. (842)
- †Mistry, Dinshaw Maneck, A.S.A.A., A. (23-9-52), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (2288)
- Mistry (E. B.) & Co.** (E. B. K. Mistry), Shri Krishna Nivas, 1st Floor, Kalbadevi Road, Bombay—2.
- Mistry, E.B.K., B.A., A. (1-7-49), **E. B. Mistry & Co.**, Shri Krishna Nivas, 1st Floor, Kalbadevi Road, Bombay—2. (1497)
- †Mistry, Gustad Phirozshaw, A. (1-7-49), F. (16-8-49), "Sunshine", 133, Church Gate Reclamation, Fort, Bombay. (633)
- Mistry, Harkisondas Dullabhdas, B.Com., A. (27-4-53), **H. D. Mistry & Co.**, 65, Apollo Street, 1st Floor, Fort, Bombay—1. (2494)
- Mistry (H. D.) & Co.** (H. D. Mistry), 65, Apollo Street, 1st Floor, Fort, Bombay—1.
- †Mistry, Jehangir Jeejeebhoy, B.A., A. (1-7-49), Marine Mansion, 4th Floor, Marine Lines, Bombay—2. (962)
- Mistry, Maneck Pheroz, F.S.A.A., A. (1-7-49), F. (16-8-49), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort, Bombay. (183)
- †Mistry, Nariman Darabshaw, B.Com., A. (22-10-51), E. 15, Shapur Baug, Vithalbhai Patel Road, Girgaum, Bombay—4. (2093)
- †Mitra, Amal Chandra, B.Com., A. (1-7-49), 34, Amherst Street, Calcutta—9. (981)
- Mitra, Amar Prasad, B.Com., A. (1-4-54), "Mitra Sadan", 33, Karbulla Tank Lane, Calcutta—6. (2829)
- †Mitra, Arun Kumar, A. (1-7-49), 49-A Hari Ghosh Street, P.O. Beadon Street, Calcutta. (1128)
- Mitra, Asoka Kumar, B.A., B.Com., A. (12-8-50), 22, Cockler Lane, P.O. Rashbehari Avenue, Calcutta—29. (1820)
- †Mitra, Bhupendranath, A. (1-7-49), 29-A, Brindaban Basack Street, Calcutta. (859)
- Mitra, Bibhas Kumar, B.Com., A. (25-5-51), B/6, Alonga Mansions, 53, Jatindra Mohan Avenue, Calcutta—5. (2002)
- †Mitra, Bimal Ananda, B.Com., A. (24-8-53), P-739, New Alipore, "P" Block, Calcutta—33. (2618)
- Mitra, Bimal Chandra, B.Sc., A. (1-7-49), F. (9-8-54), 10, Old Post Office Street, 1st Floor (Left Block), Calcutta—1. (1195)
- †Mitra, Brindaban Chandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 13/6E, Hazra Lane, Calcutta—29. (368)
- †Mitra, Dhirendra Krishna, G.D.A., A. (1-7-49), Secretary, Godfrey Phillips India Ltd., Kurla Road, Chakala, Andheri, Bombay. (491)
- Mitra (J.) & Co.** (J. K. Mitra), 13, Chandra Nath Chatterjee Street, Calcutta—25.
- Mitra, Jyoti Kumar, B.Sc., B.Com., A. (11-5-54), **J. Mitra & Co.**, 13, Chandra Nath Chatterjee Street, Calcutta—25. (2865)

- †Mitra, Kamal Kumar, B.A., A.S.A.A., A. (3-12-51), 182-B, Lansdowne Road, Calcutta—29. (2117)
- †Mitra, Kasi Sanker, M.B.E., B.A. A.S.A.A., A. (1-7-49), Deputy Director, Directorate of Health Services (A. & A.), Government of West Bengal, Writers' Buildings, Calcutta. (579)
- †Mitra, Nirad Baran, B.Com., A. (26-5-50), 15, Kali Kumar Banerjee Lane, Tala, Calcutta—2. (1744)
- Mitra (N. C.) & Co.**, (N. C. Mitra), 10, Old Post Office Street, 1st Floor, Left Block, Calcutta.
- Mitra, Nirmal Chandra, B.Sc., A. (1-7-49), F. (13-10-49), **N. C. Mitra & Co.**, 10, Old Post Office Street, First Floor, Left Block, Calcutta—1. (941)
- †Mitra, Nirmal Kumar, B.A., G.D.A., A. (1-7-49), F. (24-11-51), Secretary & Accountant, Saxby & Farmer (India) Ltd., 17, Convent Road, Entally, Calcutta—14. (531)
- Mitra, Pareshnath, B.Com., A. (22-1-54), 46, Karbala Tank Lane, Calcutta—6. (2777)
- Mitra (P. K.) & Co.**, (P. K. Mitra, C. P. Mukherjee and P. K. Lahiri), P. 7, Mission Row Extension, Calcutta, also at "Nihar Lodge", Ladenla Road, Darjeeling.
- Mitra, Pravat Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. K. Mitra & Co.**, P-7, Mission Row Extension, Calcutta. (298)
- Mitra (P. N.) & Co.**, (P. Mitra), 153/1, Radhabazar Street, Calcutta—1.
- Mitra (R. K.) & Co.**, (R. K. Mitra), 10, Old Post Office Street, Calcutta.
- Mitra, Rabindra Kumar, B.Com., A. (21-3-50), F. (1-4-55), **R. K. Mitra & Co.**, 10, Old Post Office Street, Calcutta. (1672)
- †Mitra, Robindra Nath, M.A., B.Com., A. (1-7-49), 3, Surendranath Chatterjee Road, Calcutta—38. (1073)
- Mitra (S.) & Co.**, (S. K. Mitra), 22-A, Amrita Banerjee Road, Calcutta—26.
- †Mitra, Sachi Kumar, B.A., A.S.A.A., A. (1-7-49), C/o Duncan Bros. & Co. Ltd., 31, Netaji Subhas Road, Calcutta. (1466)
- Mitra, Sailendra Nath, B.Sc., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Gupta & Mitra**, Windsor House, P-14, Mission Row Extension, Calcutta. (374)
- †Mitra, Salil Kumar, B.Sc., B.Com., A.S.A.A., A. (1-7-49), 2/1, Townshend Road, Calcutta—25. (1504)
- Mitra, Salil Kumar, B.Com., A. (24-10-53), **S. K. Mitra & Co.**, 1, British Indian Street, Calcutta—1. (2693)
- †Mitra, Samir Kumar, B.Sc., A. (1-7-49), C/o James Finlay & Co. Ltd., 2, Netaji Subhas Road, Calcutta. (1089)
- Mitra (S. K.) & Co.**, (S. K. Mitra), 1, British Indian Street, Calcutta.
- Mitra, Subhas Kumar, B.Sc., B.Com., A. (24-4-52), 226, Upper Circular Road, Calcutta—4. (2200)
- Mitra, Sudhansu Kumar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. Mitra & Co.**, 22/A, Amrita Banerjee Road, P.O. Kalighat, Calcutta—26. (267)
- †Mitra, Sunil Chandra, B.Com., A. (27-11-52), C/o Brooke Bond India Ltd., 2, Metcalfe Street, Calcutta—13. (2334)
- Mittal, Avtar Krishan, A.C.A. (Eng. & Wales), A. (26-6-51), 9/2, Hunger Ford Street, Calcutta—16. (2032)
- Mitter (S. K.) & Co.**, (S. K. Mitter), 71-A, Netaji Subhas Road, Calcutta.
- Mitter, Santosh Kumar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. K. Mitter & Co.**, 71-A, Netaji Subhas Road, Calcutta. (25)
- †Mitra, Ishan Chandra, M.A., A. (17-4-51), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, Calcutta. (1987)
- Modi (A. B.) & Co.**, (A. B. Modi), 44, Yusuf Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay—1.
- Modi, Ashok Brijal, B.A. (Hons.), A. (14-2-52), **A. B. Modi & Co.**, 44, Yusuf Building, 4th Floor Mahatma Gandhi Road, Fort, Bombay—1. (2143)
- †Modi, Behramji Manekji, B.Com., F.S.A.A., A. (1-7-49), Rehmat Munzil, Opposite Churchgate Station, Fort, Bombay. (57)
- †Modi, Nanabhai Manekji, B.A., G.D.A., A. (1-7-49), with **Chandabhoy & Jassoobhoy**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay. (996)

- Modi, Narendra Harilal, A. (1-7-49), F. (12-1-52), **G. M. Kapadia & Co.**, 36-B, Tamarind House, Tamarind Lane, Fort, Bombay—7. (1051)
- †Modi, Vallabhdas Jivandas, B.Com., A. (27-2-54), C/o Ambalal H. Thakkar, A.C.A., P.O. Box No. 374, Kampala. (2803)
- Mody & Co.**, (C. T. Mody), C/o Manilal K. Adatia, Insurance Agents, Mandavi Chambers, 1st Floor, Samuel Street, (Khoja Gully), Mandavi, Bombay—9.
- Mody, Chimanlal Tribhuvandas, A. (1-7-49), F. (7-1-54), **Mody & Co.**, C/o Manilal K. Adatia, Insurance Agents, Mandavi Chambers, 1st Floor, Samuel Street, (Khoja Gully), Mandavi, Bombay—9. (1353)
- †Mody, Cooverji Shavaksha, A. (1-7-49), Accountant, F. & C. Osler (India) Ltd., New Queen's Road, Bombay—4. (1283)
- Mody, Fredoon Kalikhushroo, A. (1-7-49), 1, Rustom Baug, Victoria Road, Bombay—27. (847)
- Mody, Hasmukhlal Ochhavlal, B.Com., A. (3-11-53), **Mody & Mody Co.**, Shroff Bazar, Godhra. (W. Rly.), (2715)
- †Mody, Minoo Hormusji, B.Com., A. (3-9-54), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (2944)
- Mody & Mody Co.**, (H. O. Mody and S. S. Mody), Shroff Bazar, Godhra.
- Mody, Nowroji Rustamji, B.Com., (Lond.), F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings Apollo Street, Fort, Bombay. (3)
- Mody, Surendra Sakerlal, B.Com., A. (3-11-53), **Mody & Mody Co.**, Shorff Bazar, Godhra. (2714)
- Mohan, Balebail, B.Com., A. (4-10-52), Market Road, Hampanikatta, Mangalore—1. (2297)
- Mohan & Co.**, (B. N. Mohan), Bisheshwar Nath Road, Opp. Jai Hind Talkies, Lucknow.
- Mohan, Bhola Nath, G.D.A., A. (1-7-49), F. (16-8-49), **Mohan & Co.**, Bisheswar Nath Road, Opp. Jai Hind Talkies, Lucknow. (148)
- Mohanty, Prafulla Kumar, B.A., A. (1-4-55), with **H. Naik & Co.**, Telengabazar, Cuttack—1. (3128)
- Mohiaddin, Mohammad Ahmed, B.A., LL.B., A. (14-9-53), A-9-53, Rajmohalla, Eden Bagh Road, Hyderabad (Dn.). (2860)
- Mohinder Puri & Co.**, (Mohinder Pal Puri), 7, Prem House, 'C' Block, Connaught Place, New Delhi.
- †Mohindra, Daya Bhushan, M.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (14-4-52), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (2187)
- Mohindra (K. K.) & Co.**, (K. K. Mohindra), 179, Bank Road, Ambala Cantt.
- Mohindra, Krishan Kumar, B.A. (Com.), LL.B., A. (14-1-54), **K. K. Mohindra & Co.**, 179, Bank Road, Ambala Cantt. (2766)
- Mohoni, Manohar Gopal, B.Com., A. (13-2-53), **M. G. Mohoni & Co.**, 256/5, "Mrudula" Mansions, Station Road, Bombay—31. (2412)
- Mohoni (M. G.) & Co.**, (M. G. Mohoni), 256/5, "Mrudula" Mansions, Station Road, Bombay—31.
- Moftra, Debendra Lal, B.Sc., G.D.A., A. (1-7-49), 15, Huges Road, Calcutta—15. (398)
- †Molesworth, Hugh Mervyn, B.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (1324)
- †Mondal, Hara Ballav, A. (1-7-49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P.B. No. 70, Calcutta. (1415)
- Mookerjee Banerjee & Co.**, (S. K. Mukhopadhyay), 12, Old Post Office Street, Calcutta
- Mookerjee Guhathakurata & Co.**, (P. K. Guhathakurta and M. Mukherjee), 7, Hastings Street, 2nd Floor, Calcutta—1.
- Mookherjee, Hari Pada, M.A. B.Com., A. (28-9-54), **H. P. Mookherjee & Co.**, 12, Chowringhee Square, Second Floor, Calcutta—1. (2968)
- Mookherjee (H. P.) & Co.**, (H. P. Mookherjee), 12, Chowringhee Square, Second Floor, Calcutta—1.

- Mookherjee, Lakshmi Pada, B.Com., A. (20-8-51), **L. P. Mookherjee & Co.**, Andhra Insurance Buildings, 12, Chowringhee Square, Calcutta—1. (2056)
- Mookherjee (L. P.) & Co.**, (L. P. Mookherjee), Andhra Insurance Buildings, 12, Chowringhee Square, Calcutta—1.
- Mookherjee, Suprakas, B.Com., A. (17-2-55), **S. Mukherjee & Co.**, 63, Dharmatala Street, Calcutta—13. (3105)
- γMoos, Framroze Ratonshaw, B.A., A.C.I.S. (Lond.), A. (27-7-50), C/o Pioneer Magnesia Works Ltd., Chartered Bank Building, Fort, Bombay—1. (1815)
- More Datta & Co.**, (Govind Ram), 3650, Chawri Bazar, Delhi.
- †Morris, Dinshaw Behramji, G.D.A., A. (4-5-54), Secretary, The N. M. Wadia Charities, 22-D, Parsi Bazar Street, Fort, Bombay—4. (2862)
- Morsawala, Champaklal Purushottamdas, B.Com., A. (5-2-54), 18, 2nd Fanaswadi, Bombay—2. (2792)
- Motafram, Adie Rustomjee, A. (5-2-52), 573-A, Vakharia House Chira Bazar, Bombay—2. (2131)
- †Motiwala, Bhicajee Dadabhoy, B.Com., A. (1-7-49), C/o Dr. S. B. Mehta, M.B.B.S., Ferrera Mansion, Sitaladevi Temple Road, Mahim, Bombay. (1443)
- Motta & Co.**, (V. M. Motta), Indian Globe Chambers, Fort Street, Bombay—1.
- Motta, Versey Mayabhai, A. (1-7-49), F. (28-8-52), **Motta & Co.**, Indian Globe Chambers, Fort Street, Bombay—1. (1157)
- Mucadum, Chandabhai Rustamji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. P. Gharda & Co.**, 121, Mahatma Gandhi Road, Fort, Bombay. (886)
- Mudaliar, Manicka Kandaswamy, G.D.A., A. (1-7-49), No. 4 Rajarathnam Street, Kilpauk, Madras. (273)
- Mukadam, Minoo Burjorjee, B.A., A. (2-3-51), 22-D, Parsee Bazar, Street, Fort, Bombay. (1965)
- Mukaddam, Fakih Abdullah Fakih Muzaaffaruddin, B.Com., A. (10-3-53), **Fakih & Co.**, Pohoomal Bld., (1st Floor), 61, Mohamedali Road, Bombay—3. (2435)
- Mukherjea (P. N.) & Co.**, (P. N. Mukerjea), 11, Old Post Office Street, Calcutta.
- Mukerjea, Pashupati Nath, B.Sc., F.S.A.A., A. (1-7-49), F. (22-11-51), **P. N. Mukerjea & Co.**, 11, Old Post Office Street, Calcutta. (1035)
- Mukerjee (B.) & Co.**, (S. C. Majumdar), 10, Old Post Office Street, 1st Floor, Calcutta—1.
- Mukerjee (M.) & Co.**, (M. L. Mukerjee), 24, Netaji Subhas Road, Calcutta.
- Mukerjee, Makhom Lall, A. (1-7-49), F. (16-8-49), **M. Mukerjee & Co.**, 24, Netaji Subhas Road, Calcutta. (22)
- †Mukerji, Amarendra Mohan, B.A. (Hons.), A.S.A.A., A. (28-7-54), Inspecting Assistant Commissioner of Income-Tax, Headquarters, Calcutta, 3, Government Place West, Calcutta—1. (2886)
- ‡Mukhalingeswara Rao, K. S. V., B.Com. (Hons.) B.L., A. (1-7-49), C/o Indian Leaf Tobacco Development Co. Ltd., Chirala P.O. (Guntur Dist.), (1115)
- Mukherje, Sukumar, B.Com., A. (3-8-54), **S. Mukherjee**, 12, Dalhousie Square East, Top Floor, Room No. 19, Calcutta—1. (2900)
- Mukherjee (A.)**, (A. Mukhopadhyay), 12, Dalhousie Square, Calcutta—1.
- Mukherjee & Co.**, (M. M. Mukherjee), 1-B, Old Post Office Street, Calcutta—1.
- Mukherjee (A. K.) & Co.**, (A. K. Mukherjee), 17/1, Pran Krisna Mukherjee Road, Calcutta—2.
- Mukherjee, Ambuj Kumar, B.Com., M.A. (Com.), A. (28-11-53), **A. K. Mukherjee & Co.**, 17/1, Pran Krisna Mukherjee Road, Calcutta—2. (2745)
- Mukherjee, Amolendu Sekhar, B.Com., A. (21-3-52), **A. S. Mukherjee & Co.**, 5, Clive Row, Room No. 58, Calcutta. (2180)
- Mukherjee, Anup Krishna, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Ganguli Mukherjee & Co.**, 28, Strand Road, Post Box No. 719, Calcutta. (277)
- Mukherjee (A. S.) & Co.**, (A. S. Mukherjee), 5, Clive Row, Room No. 58, 3rd Floor, Calcutta.
- Mukherjee, Asru Kumar, B.Com., A. (11-2-53), 37/1, Balaram Bose Ghat Road, Calcutta—25. (2405)
- Mukherjee (B.) & Co.** (B. Mukherjee), 30, Ram Kamal Street, Calcutta—23.

- Mukherjee, Bhabani Prasad, B.Com., A. (1-7-49), with **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta—1. (1536)
- †Mukherjee, Bhupendra Narayan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, Post Box 44, Patna. (245)
- †Mukherjee, Bimal Charan, A.S.A.A., A. (1-7-49), 2, Nyavaratna Lane, Shyambazar, Calcutta—4. (585)
- Mukherjee, Biswapati, B.Com., A. (2-9-54), **B. Mukherjee & Co.**, 30, Ram Kamal Street, Calcutta—23. (2941)
- Mukherjee (B. N.) & Co.**, (A. K. Mukhopadhyay), 8/2, Hastings Street, 2nd Floor, Room No. 21, Calcutta—1.
- Mukherjee, Chandi Prosad, B.A., F.S.A.A., A. (1-7-49), F. (28-4-50), **P. K. Mitra & Co.**, F-7, Mission Row Extension, Calcutta. (918)
- Mukherjee (D. N.) & Co.**, (G. Sanyal), 10, Old Post Office Street, Calcutta.
- Mukherjee, Dhirendra Nath, A. (29-11-49), F. (28-8-50), **George Read & Co.**, Avenue House, Chowringhee Square, Calcutta—1. (1626)
- †Mukherjee, Dwijendra Nath, B.A., A.S.A.A., A. (7-7-50), 16, Lake View Road, Calcutta—28. (1786)
- Mukherjee, Gopal Chandra, B.A., B.Com., A. (16-2-52), 29/3, Serpentine Lane, Calcutta—14. (2152)
- Mukherjee, Manash Kumar, M.A., B.Com., A. (16-9-53), 8/A, Nandaram Sen Street, Calcutta—5. (2667)
- Mukherjee (M. K.) & Co.**, (M. K. Mukherjee), 3-1, Bankshall Street, Calcutta—1.
- Mukherjee, Mohajit, B.A., B.Com., A. (12-11-49), 19, Behari Doctor Road, Bhowanipore, Calcutta—25. (1616)
- Mukherjee, Moni Mohan, A. (1-7-49), F. (23-5-52), **Mukherjee & Co.**, 1-B, Old Post Office Street, Calcutta—1. (821)
- Mukherjee (N. C.) & Co.**, (N. C. Mukherjee), Room No. 174, 14/2, Old China Bazar Street, Calcutta—1.
- Mukherjee, Nirmal Chandra, B.Com., A. (16-2-54), **N. C. Mukherjee & Co.**, Room No. 174, 14/2, Old China Bazar Street, Calcutta—1. (2799)
- Mukherjee, Prokash Kumar, B.Com., A. (1-7-49), 45, Suburban School Road, Bhowanipore, Calcutta. (1133)
- Mukherjee, Ranajit Kumar, B.Com., A. (1-7-49), F. (4-2-53), **S. Sen & Co.**, 20, Netaji Subhas Road, Calcutta. (1155)
- Mukherjee (S.)**, (Sukumar Mukherjee), 12, Dalhousie Square East, Top Floor, Room No. 19, Calcutta—1.
- Mukherjee (S.) & Co.**, (S. Mukhopadhyay and S. Mookherjee), 63, Dharmatala Street, Calcutta—13.
- Mukherjee, Santi Priya, M.A., B.Com., A. (22-12-54), **S. P. Mukherjee & Co.**, 2, Harish Mukherjee Lane, P.O. Bhadrakali. (Dist. Hooghly.), (3053)
- Mukherjee, Sarat Kumar, B.Com., A. (29-10-54), Swapna Neerh, Bosenagar, P.O. Madhyamgram. (Dt. 24 Parganas.) (3007)
- Mukherjee (S. K.) & Co.**, (B. N. Mukhopadhyay and S. C. Chatterjee), 17, Mangoe Lane, Calcutta.
- Mukherjee (S. P.) & Co.**, (Santipriya Mukherjee), 2, Harish Mukherjee Lane, P.O. Bhadrakali. (Dist. Hooghly.)
- Mukherji, Prafulla Kumar, G.D.A., A. (1-7-59), F. (16-8-49), **Mukherji & Roy**, 1-B, Old Post Office Street, Calcutta. (282)
- Mukherji, Prafulla Kumar, M.A., B.Com., A. (1-7-49), F. (16-8-49), **Green & Co.**, 3, S. N. Banerjee Road, Calcutta—13. (843)
- Mukherji, Prasanta Kumar, B.Com., A. (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street, Calcutta. (988)
- Mukherji & Roy**, (P. K. Mukherji), 1-B, Old Post Office Street, Calcutta.
- Mukherji (S. N.) & Co.**, (P. K. Mukherji and S. N. Mukherji), 1-B, Old Post Office Street, Calcutta.
- Mukherji, Satyendra Nath, F.S.A.A., A. (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street, Calcutta. (163)
- Mukherji, Susruta, B.Com., M.A., (Com.), A. (20-8-51), **Susrut Mukherji & Co.**, 8/2, Hastings Street, 2nd Floor, Calcutta—1. (2055)

- Mukhopadhyay, Amarnath, G.D.A., A. (1-7-49), F. (16-8-49), **A. Mukherjee**, 12, Dalhousie Square East, Calcutta—1. (620)
- Mukhopadhyay, Arun Kumar, B.Com., A. (1-4-54), **B. N. Mukherjee & Co.**, 8/2, Hastings Street, 2nd Floor, Room No. 21, Calcutta—1. (2836)
- †Mukhopadhyay, Arun Lal, B.Sc., B.Com., A. (13-8-53), 1/1E, Haritaki Bagan Lane, Calcutta—6. (2601)
- Mukhopadhyay, Bhupendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. Sarkar & Co.**, 17, Mangoe Lane, Calcutta. (250)
- †Mukhopadhyay, Bimal Behari, B.Sc., B.Com., A. (1-11-51), 39/5, Cossipur Road, Calcutta—36. (2101)
- Mukhopadhyay, Panchanan, B.Com., A. (25-3-54), **Duttmukhopadhyay & Co.**, 4, Mission Row, Calcutta—1. (2814)
- Mukhopadhyay, Sallendra Nath, B.Com., A. (11-8-54), **S. N. Mukhopadhyay & Co.**, 1/22, Prince Golam Mohammād Road, Calcutta—26. (2909)
- †Mukhopadhyay, Siv Sankar, B.Com., A.S.A.A., A. (1-7-49), C/o Turner Morrison & Co. Ltd., 6, Lyon Range, Calcutta. (1478)
- Mukhopadhyay (S. N.) & Co.**, (S. N. Mukhopadhyay), 1/22, Prince Golam Mohd. Road, Calcutta—26.
- Mukhopadhyay, Subrata, B.A. (Hons.), B.Com., A. (3-9-54), **S. Mukherjee & Co.**, 63, Dharmatalla Street, Calcutta—13. (2942)
- Mukhopadhyay, Sulabh Kumar, B.Com., A. (10-3-53), C/o **Mookerjee Banerjee & Co.**, 12, Old Post Office Street, Calcutta—1. (2434)
- Mukhopadhyay, Sushil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Mookerjee Banerjee & Co.**, 12, Old Post Office Street, Calcutta. (370)
- Mukund H. Pandya & Co.**, (Mukund H. Pandya), Gandhi Road, Mehsana.
- Mulay (L. A.) & Co.**, (L. A. Mulay), Post Box No. 1, Akola.
- Mulay, Laxman Anant, B.Com., A. (22-9-52), **L. A. Mulay & Co.**, Post Box No. 1, Akola. (2285)
- †Mulla, Peshotan Nadirshaw, B.Com., T.L.B., A. (1-7-49), F. (1-7-54), 811, Parsi Colony, Dadar, Bombay. (1470)
- Mullaji, Tayed Mohammedi, B.Com., A. (16-2-53), **T. M. Mullaji & Co.**, 199, Abdul Rehman Street, Bombay—3. (2416)
- Mullaji (T. M.) & Co.**, (T. M. Mullaji), 199, Abdul Rehman Street, Bombay—3.
- Munolli, Shankar Ramchandra, A. (18-8-50), 33/38, Erandawane, Near Tilak Talao, Poona—4. (1828)
- Munot (F. G.) & Co.**, (F. G. Munot), P.O. Ahmednagar.
- Munot Fulchand Gokuldas, B.Com., A. (2-2-55), **F. G. Munot & Co.**, P.O. Ahmednagar. (3087)
- Munsiff, Pheroze Pohchaji, B.Com., A. (1-7-49), 280/3, Ehiwandiwalla's House, Marine Lines, Bombay—2. (1222)
- Murthy & Co.**, (A. Sambandamurthy and Bhoj Raj), Gunfoundry, Barman Buildings, Hyderabad (Dn).
- Murti, Mutkur Srinivasa, B.A. B.L., A. (1-7-49), 149, Margosa Avenue, P.O. Malleswaram, Bangalore—3. (802)
- †Murti, Rasipuram Balakrishnarao, B.Com., A. (24-8-53), Accountant, Associated Industries Ltd., Gogo Road, Bhavnagar. (2619)
- Murty, Ponangi Venkata Satyanarayana, B.Com., A. (1-4-55), C/o Sri P. Venkatarao, G.D.A., F.C.A., Seethampet, Rajahmundry. (3132)
- Murty, Vangala Narasimha, B.Com., A. (11-2-55), with **M. Anandam & Co.**, Mokaramjahi Road, Warangal. (3096)
- Murugan, Arumugam, B.Com., A. (14-10-54), with A. N. Lingam, F.C.A., 81, East Car Street, Melur, Tuticorin. (2993)
- Muthe, Madhukar Bhalchandra, B.Com., A. (24-8-53), First Floor, Mani Villa, Plot No. 8, Tilak Road, Bombay—39. (2620)
- Muthukumaraswami, T., G.D.A., A. (1-7-49), F. (16-8-50), **Swami & Vasan**, Vijayapuram Post, Tiruvarur. (538)
- Muthuswamy, Krishnaswamy Iyer, G.D.A., A. (1-7-49), Accountant, The Mysore Sugar Company Ltd., Mandy. (236)

- Muthuswamy, Narayanaswami Aiyar, B.A., A. (1-7-49), F. (20-11-50), **N. M. Swamy & Co.**, No. 7, General Bazar, Opp. Chitra Talkies, Secunderabad (Dn). (868)
- Muzumdar, Madhay Maheshwar, B.Com., A. (16-5-50), **Borkar & Muzumdar**, First Floor, Sorab House, 235-237, Dr. Dadabhai Naoroji Road, Fort, Bombay—1. (1720)
- +Muzumdar, Martobrao Purushottam, A. (2-1-52), 7, Radha Mandir, 213, Sir Bhalchandra Road, Bombay—19. (2122)
- Nachadalingam, Arumugam, G.D.A., A. (1-7-49), F. (16-8-49), 79, Mela Chetty Street, Madhurai. (177)
- +Nadkarny, Baboo Shankar, B.Com., A. (7-9-53), with **A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort, Bombay. (2644)
- +Nag Somendra Nath, B.Com., A. (12-6-53), P-748A, Block P. New Alipore, Calcutta—33. (2534)
- +Nagabhushan, Bagilur Subbaramiah, B.Sc.(Hons.), A. (7-2-51), Accountant, Standard Vacuum Oil Company, Producing Division, 30, Bondel Road, Calcutta 19. (1949)
- Naganathan, Nurani Anantanarayana, G.D.A., A. (1-7-49), F. (16-8-49), 32, Alarmelumangapuram, Mylapore, Madras. (87)
- Nagar, Pannalal Mannalalji, B.Com., A. (21-6-51), C/o Jain Khushalji Jetha, 389/391, Chira Bazar, Narpat Mansion, Bombay—2. (2027)
- +Nagaraj, Sreenivasa, G.D.A., A. (1-7-49), C/o T. U. C. S. Ltd., 109, Big Street, Triplicane, Madras. (227)
- Nagarajan, T. V., B.A. (Com.), A. (1-7-49), 40-D, Raja Bazar, New Delhi. (1471)
- +Nagaraja Rao, Rayasam, A. (1-7-49), C/o Bird & Co., Chartered Bank Building, Calcutta. (1044)
- Nagaratnam, Subbier, B.A., A. (12-6-51), C/o Curzon & Co., Mount Road, Madras—2. (2014)
- +Nagashwami, Tharuvi Veeraraghavan, B.Sc., A. (1-11-54), C/o **P. S. Subramania Iyer & Co.**, Mandipet, Tumkur. (3013)
- Nagindas & Manecklal, (M. A. Mehta and Ratanlal M. Mehta), 29, Maldon House, Marine Lines, G.P.O. Box No. 1117, Fort Bombay, also at Railway Pura, P.O. Box. No. 1057, Reid Road, Ahmedabad.
- Nagpal (B. D.) & Co.**, (B. D. Nagpal), 16, Hewett Road, Roxy Hotel, Allahabad.
- Nagpal, Bua Das, B.Com., L.L.B., A. (28-7-54), **B. D. Nagpal & Co.**, 16, Hewett Road, Roxy Hotel, Allahabad. (2887)
- Nagrath, Satya Pal, A. (21-2-55), **S. P. Nagrath & Co.**, 17, Faiz Bazar, Darya Ganj, Delhi. (3083)
- Nagrath (S. P.) & Co.**, (S. P. Nagrath), 17, Faiz Bazar, 2nd Floor, Darya Ganj, Delhi.
- Naidu, Bhandi Bakthavatsalu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 37, Godown Street, Madras—1. (313)
- Naidu, Perambati Munuswami Varatharajulu, G.D.A., A. (1-7-49), F. (16-8-49), No. 4, Millers Road, Kilpauk, Madras. (169)
- Naidu & Ravindra, (B. B. Naidu and M. R. Tagore), 69-A, Kingsway, Secunderabad—Dn.
- Naik (H.) & Co.**, (H. Naik), Telenga Bazar, Cuttack.
- Naik, Hrudayanand, B.A., A. (1-7-49), F. (16-8-49), **H. Naik & Co.**, Telenga Bazar, Cuttack. (710)
- Naik, Khandubhai Manibhai, G.D.A., A. (1-7-49), F. (6-7-52), 67, Stephen House, 4, Dalhousie Square East, Calcutta. (76)
- Naik, Maganlal Kalyanji, B.Com., A. (23-8-50), Accountant, Surat Borough Municipality, Surat. (1846)
- Naik, Mahadeo Vamanrao, A. (23-8-50), C/o E. D. Sassoon & Co. Ltd., P. O. Box 168, Indu House, Dougall Road, Ballard Estate, Bombay—1. (1852)
- Nair, C. Krishnanunny, A.I.C.W.A., A. (11-1-55), Chief Accounts Officer, Indian Rare Earths Ltd., Udyogamandal, P.O. Alwaye. (3073)
- Nair, Kunnamath Raghavan, G.D.A., A. (1-7-49), F. (22-6-50), **Varma & Varma**, T. D. Road, Ernakulam. (523)

- Nair, Pathiyil Aravindakshan, B.Com., A. (26-4-50), Office-Superintendent-Cum-Accountant, The Associated Cement Cos. Ltd., Lakheli Cement Works, P.O. Lakheli. (1704)
- Nambiyar, Kottayam Kadangote Sridharan, B.A., A. (28-3-51), with Varma & Varma, Nadakkavu, Kozhikode. (1976)
- Nanda & Co.**, (Madan Lal Nanda), Back Bay View, 3, New Queens Road, Bombay—4.
- Nanda, Madan Lal, B.A., A. (1-7-49), F. (25-9-53), **Nanda & Co.**, Back Bay View, 3, New Queens Road, Bombay—4. (1296)
- Nanda, Mahendar Krishan, B.A., A. (31-10-63), **M. Krishan & Co.**, Scindia House, New Delhi. (2710)
- †Nanda, Parmod Kumar, B.Com., A. (13-11-54), C/o The Imperial Tobacco Company of India Ltd., 37, Chowringhee, Calcutta. (3031)
- Nandagopal, S., B.A., A. (16-4-52), 112, Vradamuthiappan Street, Madras—1. (2194)
- Nandi (A. K.) & Co.**, (A. K. Nandi), 20/49/1-B, Muraripukur Road, Calcutta—4.
- Nandi, Apurba Krishna, B.Com., A. (1-12-54), **A. K. Nandi & Co.**, 20/49 1-B, Muraripukur Road, Calcutta—4. (3042)
- Nandi, Hrishikes, M.Sc., LL.B., A. (29-7-53), **Guha Nandi & Co.**, Room No. 23, 1-B, Old Post Office Street, Calcutta—1. (2574)
- †Nandi, Jitendra Nath, B.A., A.S.A.A., A. (28-7-54), 13-A, Deodar Street, Calcutta—19. (2888)
- Nandi, Nirad Baran, A. (20-5-52), 30/8-B, Doctor Lane, Calcutta—14. (2214)
- Nandi (P. C.) & Co.**, (P. C. Nandi), Lindlie Chambers, 6, Hastings Street, Calcutta.
- Nandi, Prafulla Chandra, M.A. (Cantab.), B.Sc.(Hons), A. (1-7-49), F. (16-8-49), **P. C. Nandi & Co.**, Lindlie Chambers, 6, Hastings Street, Calcutta. (40)
- Nandy, Ajit Kumar, B.Com., A. (16-2-52), 52/A, Kansaripara Road, Calcutta—25. (2151)
- †Nanji, Mahomed Usman Husain, B.Com., A. (13-2-51), 7/8, Hassani Terrace, M. B. Dalal Road, Ramswamy Quarters, Karachi—3. (1952)
- Nanubhai & Co.**, (D. H. Parmar and S. N. Desai), Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.
- Nanubhai Desai & Co.**, (N. J. Desai and B. M. Mapara), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay.
- Naoroji, Rustam Ratanshaw, A. (1-7-49), Orient House, 668, Parsi Colony, Dadar, Bombay—14. (569)
- Narainlal Agarwal & Co.**, (N. L. Agarwal), 58-60, Vithalwadi, Kalbadevi Road, Bombay—2.
- Narain Prasad, B.A.(Com), A. (21-3-50), **Jagdish Prasad & Co.**, Chandni Chowk, Delhi—6. (1654)
- Narain (U.) & Co.**, (Upendra Narain), Dak Bungalow Road, Patna.
- Narain, Upendra, M.Com., A. (12-11-53), **U. Narain & Co.**, Dak Bungalow Road, Patna. (2725)
- Naralkar, Bal Narayan, A. (1-7-49), Mutha's Bungalow, Station Road, Ahmednagar. (1513)
- Narasimham (G. L.) & Co.**, (G. L. Narasimham), 375, Esplanade, Opp. High Court, Madras—1.
- Narasimham, Gullapalli Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), **G. L. Narasimham & Co.**, 375, Esplanade, Opp. High Court, Madras—1. (66)
- Narasimham, K.B., B.Sc. (Hons.), A. (16-4-52), 34, Telugu Brahmin Street, Coimbatore. (2192)
- †Narasimham, Prabhala, G.D.A., A. (1-7-49), 744, Road No. 2, Parsee Colony, Dadar, Bombay. (1447)
- Narasimham, Appukkudal Venkatasubbier, B.A., A. (1-7-49), F. (11-1-49), **P. S. Subramania Iyer & Co.**, 51, James Street, Secunderabad (Deccan). (551)
- Narasimhan, K., B.A., A. (1-7-49), 18, Big Street, Kumbakonam. (946)
- Narasimhan (K. V.) & Co.**, (K. V. Narasimhan, K. V. Raghavachari and P. Srivivasan), Upstairs, above Lakshmi Cafe, Arni Road, Vellore, also 234/9, Gandhi Road, Chittoor and 2/11, Mooker Nalla Muthu Chetty Street, Madras—1.

- Narasimhan, Kasturi Varadachari, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **K. V Narasimhan & Co.**, 234/9, Gandhi Road, Chittoor. (409)
- Narasimhan (R.) & Co.**, (R. Narasimhan), 52, T. P. Koil Street, Madras—5.
- Narasimhan**, Raghunatha, A. (1-7-49), F. (28-7-51), United India Building, 4th Floor, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (853)
- Narasimhan**, Ramaswamy, B.Com., A. (28-5-51), **R. Narasimhan & Co.**, 52, T. P. Koil Street, Madras—5. (2003)
- Narasimhan**, S., A. (1-7-49), **N. S. Aiyar & Co.**, 8, Co-operative House, Telang Road, Matunga, Bombay—19. (877)
- Narasimhamurthy**, Agarhara Ramanna, A. (19-8-53), 34, Balepet, Bangalore. (2614)
- †**Narasimha Murthy**, B.V., A. (1-7-49), Flg. Officer, C/o Accountant Officer, No. 4 Wing, I.A.F., Agra. (1242)
- Narasimha Murthy**, Niduthavolu, B.Sc., A. (26-2-53), with Rowe & Pal, Sk. Ibrahim Bux Building, Oriya Bazar, Cuttack. (2426)
- †**Narasimhamurty**, Pillutla, B.Com., A. (1-4-53), with **B. H. Patel & Co.**, Humnabad Base, Gulbarga. (2456)
- Narasimha Rao**, Moddali Jwala Venkata Lakshmi, B.Com., A. (25-7-50), 1st Line, 1st Cross Road, Brodiepet, Guntur. (1809)
- Narasimha Rao**, Narkadamilly Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), **N. L. Narasimharao & Co.**, "Audit House", Gandhi Road, Proddatur. (556)
- Narasimharao (N. L.) & Co.**, (N. L. Narasimharao), Audit House, Gandhi Road, Proddatur.
- †**Naravi**, Sunderrao Krishnarao, A. (4-10-51), New B Square, Saraswat Colony, Santa Cruz, Bombay—23. (2085)
- Narayan**, Thalore Viswanath, A. (2-6-52), A-12/46, Housing, Colony, Goregaon, Bombay. (2218)
- Narayan**, Venkataramaiyer Anantha, G.D.A., A. (1-7-49), 9/68, Sambandam Road, R. S. Puram, Coimbatore. (84)
- †**Narayan**, V.P.A., A. (10-1-55), No. 4, Shree Dutta Mandir, Sir Bhalchandra Road, Matunga, Bombay. (3071)
- Narayana Aiyar & Co.**, (T. S. Narayana Aiyar and P. Kalayanasundaram), 4, Bhagavantham Gupta Street, Thyagaraya Nagar, Madras—17, also at Rama-krishna Building, Sir Narasimha Raja Road, Bangalore.
- Narayana Aiyar**, Thalaiyur Subramania, G.D.A., A. (1-7-49), F. (16-8-49), **Narayana Aiyar & Co.**, Ramkrishna Bulidings, Sir Narasimharaja Road, Bangalore—2. (285)
- Narayana Aiyar & Co.**, (V. Narayana Aiyar), 3rd, Floor, New Citizen Bank House, Phalton Road, Bombay—1.
- †**Narayana Iyer**, Ramakrishnieri, G.D.A., A. (1-7-49), C/o Parke Davis & Co. Ltd., Canada Building, Hornby Road, Bombay. (690)
- Narayana Iyer (S.)**, (S. Narayana Iyer), 25, Perumal West Car Street, Thirunelveli Junction.
- Narayana Iyer (S.) & Rangaswami (K. E.)**, (S. Narayana Iyer and K. E. Ranga-swami), 27, West Chitrai Street, Madhurai.
- Narayana Iyer (S.) & Subramanian (R. K.)**, (S. Narayana Iyer & R. K. Subramanian) Maharanombu Agraharam, Karaikudi.
- Narayanan**, A.C., B.A., A. (25-8-51), **B. Purushottam & Co.**, 460, Avenue Road, Bangalore City. (2065)
- Narayanan**, Mandiyam Dhati, B.A., A. (1-7-49), C/o The Champion Reef Gold Mines of India (KGF) Ltd., Champion Reefs P.O., Kolar Gold Fields. (750)
- Narayanan**, M. R., B.A., A. (22-2-52), **S. Chellappa & Co.**, 69, Big Street, Triplicane, Madras—5. (2164)
- †**Narayanan**, Rangaswami, B.Com., A. (29-7-54), with **Fraser & Ross**, P. B. No. 1352, Madras—1. (2896)
- Narayanan**, Eesha Iyengar, G.D.A., A. (1-7-49), 7, Anju Mansion, Brahamanwada Road, Matunga G.I.P., Bombay—19. (1109)
- Narayanan**, Sivasailam, G.D.A., A. (1-7-49), F. (16-8-49), **S. Narayana Iyer & K. E. Rangaswami**, 27, West Chitrai Street, Mathurai. (210).

- Narayanan, Srinivasan, B.Com., A. (1-4-55), 64, Second Agraharam, Salem. (3131)
 †Narayanan, V. A. (1-7-49), Deputy Chief Accountant, Indian Telephone Industries Ltd., Duravani Nagar P.O., Bangalore. (1537)
- †Narayanan, Vallioor Krishnaswamy, B.A., A. (1-7-49), with **Fraser & Ross**, Post Box No. 1352, Barrow House, 12, McLean Street, Madras—1. (1388)
- Narayanaswamy, Krishnasamy, G.D.A., A. (1-7-49), F. (13-10-49), 32, Kiledar Street, P.O. Teppakulam, Trichinopoly. (91)
- Narayanaswami, A., B.A., A. (1-7-49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West), Bombay. (978)
- †Narayanaswami, Guruswami Sastri, B.A., I.A. & A.S., A. (1-9-51), Deputy Accountant General (I), Government of India Bldg., Queens Road, Fort, Bombay—1. (2071)
- Narayanaswamy, Angarai Viswanatha, A. (1-7-49), Plot No. C-20, 3rd Cross Road, Thillainagar, Worliyur P.O., Tiruchirapalli. (1218)
- Narayanaswamy, Gopalakrishna, B.Sc., A. (16-2-52), **S. Venkataram & Co.**, 313, Linghi Chetty Street, Madras—1. (2161)
- †Narayanaswamy, Mallichetti, B.A., A. (25-11-50), C/o Carborundum Universal Ltd., P.B. No. 1677, 106, Armenian Street, Madras—1. (1906)
- †Narayana Swamy, T.S., B.A. (Hons.), A. (29-7-54), 149, Coral Merchants Street (Upstairs), George Town, Madras—1. (2890)
- Narayanaswamy Aliyar, Papanasam Swaminathan, A. (1-7-49), F. (29-5-50), **Aliyar & Co.**, III Floor, Lakshmi Insurance Buildings, Ajmere Gate Extension, New Delhi—1. (835)
- †Nargolwala, Shiavax Dinshaw, B.Com. (Bom.), B.Com. (Hons.) (Lond.), I.C.S., A. (1-7-49), Director of Inspection (Customs & Central Excises), North Block, Central Secretariat, New Delhi (18)
- Narielvala, Pestonji Mancherji, B.A. (Hons.), LL.B., A.S.A.A., A. (13-12-51), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (2124)
- Narkar & Ganu, (T. P. Narkar and L. M. Ganu), Rajabahadur Compound, 24-D, Hamam Street, Fort, Bombay—1.
- Narkar, Triwikram Purushottam, B.Com., A. (31-8-54), **Narkar & Ganu**, Raja Bahadur Compound, 24-D, Hamam Street, Fort, Bombay. (2937)
- Nataraja Iyer, Angarai Sundareswara Ananda, G.D.A., A. (1-7-49), F. (16-8-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157, Hyderabad (Deccan). (31)
- Nataraja Iyer & Co., (A.S.A. Nataraja Iyer, U. P. Jagadisan, A. N. Ramanathan and A. N. Rajagopal), Post Box No. 157, Abid Road, Hyderabad Dn., also at Nataraja Villa, Himayatnager, Hyderabad Dn. and Banslalpet, Kingsway, Secunderabad.
- Natarajan, Chittur Anantakrishna Ayyar, B.A., A. (1-7-49), F. (26-5-51), **D. Rangaswamy & Co.**, First Floor, Vanguard House, Second Line Beach, Madras—1. (874)
- Natarajan, G., M.A., A. (29-6-53), A-12, Y.M.C.A., Madras—1. (2543)
- Natarajan, G.S., B.Sc., A. (2-9-54), C/o National Insurance Co. Ltd., 7, Council House Street, Calcutta—1. (2938)
- †Natarajan, K., B.A., A. (1-7-49), Assistant Controller of Accounts, TISCO, Jamshedpur. (831)
- Natarajan, Krishnaswami, A. (22-11-51), Top Floor, Indian Bank Buildings, First Line Beach, Madras—1. (2113)
- Natarajan, P., A. (1-7-49), F. (16-8-49), "Dwaraka", North Maravaneri, Salem. (670)
- Natarajan, R., A. (1-7-49), Accountant, Indian Mutual Life Association Ltd., 10, Mount Road, Madras. (1340)
- †Natarajan, Ramchandra, A. (1-9-50), 161, Lloyds Road, Royapettah, Madras. (1858)
- Natarajan, Satyamangalam Krishna Iyer, B.Com., A. (29-7-54), **S. K. Natarajan & Co.**, 14, Bazululla Road, T. Nagar, Madras—17. (2892)
- Natarajan (S. K.) & Co., (S. K. Natarajan), 14, Bazululla Road, T. Nagar, Madras—17.
- Natarajan, Subramania, A. (1-7-49), **Charl & Co.**, 3, Arantangi Road, Pudukkottai. (295)
- Natarajan, V. G.D.A., A. (1-7-49), F. (16-8-49), 117, Armenian Street, G. T. Madras—1. (454)

Natarajan, V., B.A., A. (23-12-49), F. (28-1-55), 1506, South Main Street, Tanjore. (1640)

Natesan (G.) & Co., (G. Natesan and J. Krishnaswami), No. 4, Dabir Middle Street, Kumbakonam, also at 82, Car Street, Thirupapuliyur and 57, Keelakadai Street, Virudhunagar.

Natesan, Gopalakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **G. Natesan & Co.**, 4, Dabir Middle Street, Kumbakonam. (116)

Nath Ahuja & Co., (G. R. Nath), 21, Park Area, Karol Bagh, Delhi.

Nath, Gobind Ram, B.A., A. (1-7-49), F. (24-7-53), **Nath Ahuja & Co.**, 21 Park Area, Karol Bagh, Delhi. (932)

†Nath, R., B.A. (Com.) (Hons.), A. (12-11-49), Flying Officer, 9, Wing, I.A.F., C/o 56, A.P.O., New Delhi. (1617)

†Nathan, Benson, A. (1-7-49), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate, Bombay—1. (810)

Nathan (S. R.) & Co., (S. Renganathan), 8th Cross, No. 98, Wilson Gardens, Bangalore City.

Natvarlal Vepari & Co., (N. J. Vepari), 17, Jiji House, Raveline Street, Fort, Bombay, also at Lalgate, Kanpith, Surat.

Navalkar, Pandurang Yeshwantrao, M.A., A. (9-6-54), **P. Y. Navalkar & Co.**, 7, Juhu Road, Santa-Cruz, Bombay—23. (2872)

Navalkar (P. Y.) & Co., (P. Y. Navalkar), 7, Juhu Road, Santa-Cruz, Bombay—23.

Navder (D. N.) & Co., (D. N. Navder), Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.

Navder, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. N. Navder & Co.**, Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay. (145)

Nayak (S. S.) & Co., (S. S. Nayak), Room No. 71 4th Floor Lakshmi Building, Sir P. Mehta Road, Fort, Bombay—1.

Nayak, Suresh Sunderrao, B.Com., A. (3-7-51), **S. S. Nayak & Co.**, Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort, Bombay—1. (2036)

Nayak, Ullal Varadaraja, B.A., A. (26-9-49), F. (25-11-54), Car Street, Mangalore. (1608)

Nayar (K. K.) & Co., (K. K. Nayar), Central Street, Bangalore—1.

Nayar, Kolazhi Krishnan, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Nayar & Co.**, Central Street, Bangalore—1. (608)

Neelakantan, E.S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Mani & Co.**, 5, Kondl Chetty Street, Madras—1. (577)

†Negandhi, Laxmidas Karsandas, B. Com., A. (9-12-53), Room No. 87, 4th Floor, 398-C, Kalbadevi Road, Bombay—2. (2750)

Nerurkar (A. N.) & Co., (A. N. Nerurkar), Plot No. 247, Matunga, Bombay—19.

Nerurkar, Anandrao Narayan, B.Com., A. (19-8-50), **A. N. Nerurkar & Co.** Plot No. 247, Matunga, Bombay—19. (1839)

†Nerurkar, Mangesh Shantaram, B. Com., A. (14-8-50), Belle View, Lakshmi Napoo Road, Opp. G.I.P. Dadar, Bombay—14. (1821)

†Nicholson, Jehangir Kaikhosru Sorabji, B.A., A. (1-7-49), C/o Bruel & Co., Taj Building, Hornby Road, Bombay. (686)

†Niemeyer, John Roderrick Theodore, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row, Calcutta. (1180)

Nijasure, Keshao Balwant, A. (1-7-49), F. (10-7-54), **V. K. Tembe & Co.**, Examiner Press Building, Medows Street, Fort, Bombay. (1533)

†Ninan, Padippurakkal Varghese, B.Sc., A. (31-8-54), Padippurakkal, Chengannur. (T. C. State). (2934)

Nissim (M. M.) & Co., (M. K. Mahadevan and M. M. Nissim), 12, Rampart Row, Fort, Bombay.

Nissim, Meyer Maurice, G.D.A., A. (1-7-49), F. (16-8-49), **M. M. Nissim & Co.**, 12, Rampart Row, Fort, Bombay. (101)

Nittoor & Co., (N. S. Rao), No. 32, Subedar Chatram Road, Bangalore—2.

†Nyogi, Mohit Kumar, B.Com., A. (13-6-51), 8-A, Wedderburn Road, P.O. Rasbehari Avenue, Calcutta—29. (2015)

- Niyogi, Premanjan, B.Sc., B.Com., A.C.A. (Eng. & Wales), A. (1-7-49), **Lovelock & Lewes**, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720, Madras—1. (1500)
- Niyogi, Salil Kumar, M.A., B.Com., A. (17-3-54), **S. K. Niyogi & Co.**, 55-B, Hindustan Park, Calcutta—29. (2812)
- Niyogi (S. K.) & Co.**, (S. K. Niyogi), 55-B, Hindustan Park, Calcutta—29.
- †Norman, Leonard Herbert, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London. E.C. 2. (1382)
- Nundy, Manmatha Nath, B.Com., A. (1-7-49), F. (12-1-52), **Ghose Nundy & Co.**, 71/A, Netaji Subhas Road, Room No. C/7, Calcutta. (759)
- Nundy, Monoj Kumar, B.Com., A. (1-7-49), F. (28-8-50), **Nundy Roy & Co.**, 6, Old Post Office Street, Calcutta—1. (754)
- Nundy Roy & Co.**, (M. K. Nundy), 6, Old Post Office Street, Calcutta—1.
- Oak (S. P.) & Co.**, (S. P. Oak), 106-108, Medows Street, 2nd Floor, Opp. Examiner Press Building, Fort Bombay—1.
- Oak**, Shripad Parshuram, B.A., LL.B., A. (1-7-49), F. (1-4-55), **S. P. Oak & Co.**, 106-108, Medows Street, 2nd Floor, Opp. Examiner Press Building, Fort, Bombay—1. (1457)
- Ogg**, Ian Maclean, M.A., C.A. (Scot.), A. (1-7-49), F. (7-7-51), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Appollo Street, Fort, Bombay. (564)
- †Ohn, Gaing, B.A., A. (3-3-52), Deputy Chief Accountant, Board of Management, for the port of Rangoon, Rangoon. (2172)
- Oka (G. M.) & Co.**, (G. M. Oka), 180, Budhwar Peth, Laxmi Road, Poona—2.
- Oka**, Ganesh Mahadeo, G.D.A., A. (1-7-49), F. (16-8-49), **G. M. Oka & Co.**, 180 Budhwar Peth, Laxmi Road, Poona—2. (172)
- †Ollvier, William Herbert, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1368)
- †Oomrigar, Bomi Kaikhusrus, B.A., A. (9-2-50). 588-C, Lady Jehangir Road, Mangaldas Estate, Matunga, Bombay—19. (2134)
- Oza (D. B.) & Co.**, (D. B. Oza), G-47, Janasukh Niwas. Somji Road, Kandivlee, Bombay.
- Oza, Dolarray Bhagwanlal, A. (12-7-50), **D. B. Oza & Co.**, G-47, Janasukh Nivas, Somji Road, Kandivlee, Bombay. (1802)
- Padar**, Rusti Shavakshaw, B.Com., A. (29-4-53), Mistry Building, 'A' Block, Balaram Street, Grant Road, Bombay—7. (2497)
- Pade (D. K.) & Co.**, (D. K. Pade), 65-D, Khadilkar Road, Bombay—4.
- Pade, Dattatraya Keshav, A. (1-7-49), F. (9-11-53), **D. K. Pade & Co.**, 65-D, Khadilkar Road, Fort, Bombay—4. (1301)
- Padliya (C. H.) & Co.**, (C. H. Padliya), 89, Jail Road, Laxmi Bhuvan, Indore.
- Padliya, Chandraprakash Hirralal, B.Com., A. (22-12-49), **C. H. Padliya & Co.**, 89, Jail Road, Laxmi Bhuvan, Indore. (1637)
- †Padmanabhan, Krishnasamy, Flight Cadet, B.Com., A. (27-9-54), No. 150165, Air Force Academy, Red Fields, Coimbatore. (2961)
- Padmanabhan, S., B.Com., A. (1-7-49), **Suri & Co.**, 183, Palace Road, Madhurai. (1243)
- Padmanabhan, T. K., B.Com., A. (8-9-53), C/o Komala Vilas, Room No. 29, 73, Rash Behari Avenue, Calcutta—26. (2652)
- †Pagdivala, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Bombay. (125)
- †Pal, Ashutosh, B.Com., A. (14-2-52), 35-A, Brajanath Dutt Lane, Calcutta—12. (2142)
- Pal (D. C.) & Co.**, (D. C. Pal), 1, Netaji Subhas Road, 2nd Floor, Calcutta—1.
- Pal, Dinesh Chandra, B.Com., A. (24-11-53), **D. C. Pal & Co.**, 1, Netaji Subhas Road, 2nd Floor, Calcutta—1. (2737)
- Pal, Jatindra Mohan, B.Sc., G.D.A., A. (1-7-49), 91, Surendra Nath Banerjee Road, Calcutta. (827)
- Pal (M.) & Co.**, (M. P. Wadhawan & J. C. Wadhawan), Room No. 21, 3rd Floor, Lakshmi Insurance Building, Ajmeri Gate Extension, New Delhi.

- Pal, Nisith Ranjan, M.A., B.Com., A. (1-4-55), 60/2, Dhurumtalla Street, Calcutta—13.
(3135)
- Pal & Roy**, (D. N. Guha Roy), 2, Church Lane, Calcutta.
- †Palchaudhuri, Krishnaballabh, M.A., A. (1-7-49), Pollock House, 28/B, Pollock Street, Calcutta. (271)
- Palekar, Janardan Bajaba, B.Com., A. (4-9-53), **J. B. Palekar & Co.**, 29, Hamam Street, Fort, Bombay—1. (2640)
- Palekar (J.B.) & Co.**, (J. B. Palekar), 29, Hamam Street, Fort, Bombay—1.
- Palkar, Govind Hari, A. (11-7-50), **C. C. Chokshi & Co.**, Meher House, 15, Cowasji Patel Street, Fort, Bombay. (1791)
- †Panchanadam, Kalpathi Viswanatha Iyer, G.D.A., A. (1-7-49), F. (16-8-49), 173, Lloyds Road, Royapettah, Madras—14. (499)
- †Panday Rakhtvar Dorabjee, G.D.A., A. (22-9-52), C/o The Western India Match Co. Ltd., Indian Mercantile Chambers, Nicol Road, Bombay. (2284)
- Panday, Darabshaw Nasserwanji, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Damania Panday & Bajan**, 3rd Floor, Navsari Building, Hornby Road, Fort, Bombay. (228)
- Pande & Deshpande**, (D. W. Pande and D. J. Deshpande), Mahajan Chawl, Main Road, Sitabuldi, Nagpur.
- Pande, Dhundiraj Waman, B.Com., A. (29-10-53), **Pande & Deshpande**, Mahajan Chawl, Main Road, Sitabuldi, Nagpur—1. (2700)
- Pande, Shri Nath, B.Com., A. (16-2-53), Ghosh & Pande, Room No. 9, 1st Floor, 113-C, Netaji Subhas Road, Calcutta—1. (2415)
- Pandey (S. D.) & Co.**, (S. D. Pandey), Haldion-Ka-Rasta, Johan Bazar, Jaipur.
- Pandey, Shri Dhar, B.Com., L.L.B., A. (29-7-53), **S. D. Pandey & Co.**, Haldion-Ka-Rasta, Johari Bazar, Jaipur. (2568)
- Pandit, Balkrishna Ramchandra, B.Com., A. (13-2-53), 623/4, Sadashiv Peth, Deshmukhwada, Poona—2. (2410)
- †Pandit, Ramakant Vinayakrao, B.Com., A. (1-7-49), Assistant Sales-Tax Commissioner, Government of Madhya Bharat, Gwalior. (971)
- Pandit, Rameshchandra Dahyelal, A. (24-3-50), with **Lakhia Desai & Co.**, Model Talkies Building, Gandhi Road, Ahmedabad. (1686)
- Pandurangan, V., B.Com., A. (9-9-53), **Peri Thiagraj & Co.**, 124, Raja Market, Avenue Road, Bangalore—2. (2656)
- Pandya & Co.**, (Satyavant Pandya), Kaiserbagh Circus, Lucknow.
- Pandya, Ambalal Chhaganlal, G.D.A., A. (1-7-49), F. (16-8-49), 106, Netaji Subhas Chandra Bose Road, Madras—1. (476)
- Pandya, Babubhai Rajaram, A. (1-7-49), Shahviri Building, 37-41, Picket Road, 3rd Floor, Room No. 4, Bombay—2. (1052)
- Pandya, Balak Ram, A. (1-7-49), F. (16-8-49), Basant Ram & Sons, Lakshmi Insurance Building, 3rd Floor, Ajmeri Gate Extension, New Delhi. (21)
- Pandya, Mukundlal Hirralal, B.Com., A. (4-11-54), **Mukund H. Pandya & Co.**, Gandhi Road, Mehsana. (3020)
- Pandya, Satyavant, A. (1-7-49), F. (16-8-49), Basant Ram & Sons, Kaiser Bagh Circus, Lucknow. (29)
- †Pangarkar, Vyankatesh Madhavrao, B.Com., L.L.B., A. (6-9-54), C/o N. M. Pangarkar, Near Shishu Vihar, Gokulpeth, Nagpur. (2950)
- Panikkar (V. N. P.) & Co.**, (V. N. P. Panikkar), Padma Building, Mullakkal, Alleppey.
- Panikkar, V. N. Prabhakara, B.A., A. (22-10-53), **V. N. P. Panikkar & Co.**, Padma Building, Mullakkal, Alleppey. (2689)
- Panthaky, Rustomji Jamshedji, G.D.A., A. (1-7-49), Plot No. 5, Sleater Road, Bombay. (910)
- †Pantulu, Chivukula Narasimham, B.A., A. (28-7-52), Accounts Officer, Sindri Fertilisers & Chemicals Ltd., P. O. Sindri. (Dt. Manbhumi). (2238)
- †Parakh, Jamshed Jal, B.Com., A. (1-7-49), C/o Chief Accountant's Department, Bombay Port Trust, Ballard Road, Fort, Bombay. (1338)

- Parakh, Jehangir Shapurji, B.A., A. (8-9-50), Deputy Controller of Accounts & Chief Audit Officer, Indian Airlines Corporation, "Thapar House", 124, Queens way, New Delhi. (1866)
- Parakh, Joharimal, B.Com., A. (10-8-53), Bell & Company's Building, Sir Phirozshah Mehta Road, Fort, Bombay—1. (2597)
- Paramasivan, Subramania, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Santibhuwan", Chluapuram P.O., Calicut. (67)
- †Parameswaran, Aiyalam Sundaram, B.A., G.D.A., A. (1-7-49), C/o Peirce Leslie & Co, Ltd, Cochjn. (415)
- Parameswaran, Chittalanchery Pathiyil, B.A., A. (26-2-53), 11, Jogeswari Estates, Caves Road, Jogeswari (East), Bcmby—42. (2427)
- †Parameswaran, P. Ramakrishna, B.A., A. (8-12-52), Manager, The United Commercial Bank Ltd., Hospital Road, Quilon. (2339)
- †Parameswara Rao, A.K., B.A., B.Com., A. (23-8-50), 79, Second Main Road, Gandhi Nagar, Adyar, Madras—20. (1848)
- †Parasurama Iyer, Trichur Subramania Iyer, I.A. & A.S., A. (1-7-49), Comptroller, P.E.P.S.U, Patiala. (304)
- Parasurainan, S., A. (1-7-49), F. (9-11-53), V. S. Aiyar & Co., 363, Esplanade, Madras—1. (1099)
- Pardiwalla, Bomanshaw Nadirshaw, B.Com., L.L.B., A. (1-7-49), F. (10-1-51), C. C. Chokshi & Co., Meher House, 15, Ccwasji Patel Street, Fort, Bombay—1. (705)
- Parekh (A. G.) & Co.**, (A. G. Parekh), Premji Chamber, Hospital Lane, Bombay—1.
- Parekh, Ashok Girdhar, B.Com., A (6-11-54), A. G. Parekh & Co., Premji Chambers, Hospital Lane, Bombay—1. (3024)
- Parekh, Chandrakant Vithaldas, G.D.A., A. (1-7-49), F. (16-8-49), Chandrakant & Co., 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (598)
- Parekh, Jayant Manibhai, B.Com., A. (16-2-52), C/o C. M. Parekh, L.N.H.O. Blocks 3, Chewpatty Road, Bombay—7. (2156)
- Parekh (P.C.) & Co.**, (P. C. Parekh), 38, Karanpara, Behind Income-Tax Offices, Rajkot.
- Parekh, Piavinchandra Chunilal, B Com., A. (19-8-54), P. C. Parekh & Co., 36, Karanpara, Behind I. T. Offices, Rajkot. (2919)
- Parelkar, Durgadas Balaran, A. (1-4-53), with C. H. Sopariwalla & Co., 14, Hamam Street, Fort, Bombay—1. (2467)
- Parikh, Amritlal Kashandas, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Devidas Vithaldas & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (60)
- Parikh, Babubhai, Ambala, B.Com., A. (8-11-50), Babubhai A. Parikh & Co., Dahankar Building, 4th Floor, 480, Kalbadevi Road, Bombay—2. (1892)
- Parikh, Baldevdas Chhotalal, B.Com., A. (12-10-54), B. C. Parikh & Co., 259, Kalbadevi Road, Bombay—2. (2986)
- Parikh (B. C.) & Co.**, (B. C. Parikh), 259, Kalbadevi Road, Bombay—2.
- Parikh, Chandrakant Ochhavlal, B Com., A. (31-10-51), Vraj Bhuvan, No. 2, Khetwadi 4th Lane, Bombay—4. (2100)
- Parikh, Hasmukhlal Bapulal, B.Com., A. (13-2-53), Office Supdt. & Accountant, A.C.C. Ltd, Nowrozabad Colliery, P.O. Nowrozabad. (2411)
- Parikh, Hasmukhlal Saburlal, B.Com., A. (4-6-53), with J. K. Doshi & Co., 10, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay—1. (2530)
- Parikh, Lalbhai Laloobhai, B.Com., A. (19-7-50), Market, Station Road, Ahmedabad. (1804)
- Parikh (M.A.) & Co.**, (M. A. Parikh), Opp. Model Talkies, Gandhi Road, Ahmedabad.
- Parikh, Madhuvandas Natwarlal, B.Com., A. (26-2-52), C/o Calico Mills, P.O. Box No. 12, Ahmedabad. (2166)
- Parikh, Mahendra Amritlal, B.Com., A (24-10-53), M. A. Parikh & Co., Opp. Model Talkies, Gandhi Road, Ahmedabad. (2697)
- Parikh (S. R.) & Co.** (S. R. Parikh), Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay.
- Parikh, Shantilal Ranchhodlal, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Parikh & Co., Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay. (328)

- Parker, Walter Edmund, A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1381)
- Parmar, Devchand Hargovind, G.D.A., A. (1-7-49), F. (16-8-49), **Nanubhai & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay—1. (508)
- Parmarthi, Ram Krishna, B.Com., A. (18-4-50), **R. K. Parmarthi & Co.**, 58/23, Neelgali, Birhana Road, Kanpur. (1700)
- Parmarthi (R. K.) & Co.**, (R. K. Parmarthi), 58/23, Neelgali, Birhana Road, Kanpur.
- Parnandi, Ram Mohun Rao, A. (1-7-49), 161-A, Rash Behari Avenue, Calcutta—19. (509)
- Parthasarathi, Negapatam Rengaswami Aiyangar, B.A., A. (1-7-49), **N. R. Parthasarathy & Co.**, 92, 3rd Cross Road, Gandhi Nagar, Bangalore City. (604)
- Parthasarathi, Parankusam, G.D.A., A. (1-7-49), F. (16-8-49), Main Road, Berhampore, (Ganjam Dt.), (320)
- Parthasarathy, Nallan Chakravarthy, M.A., A. (3-12-51), **N. C. Rajagopal & Co.**, No. 12, Satya Murthi Road, Erode. (2116)
- Parthasarathy (N. R.) & Co.**, (N. R. Parthasarathi), 92, 3rd Cross Road, Gandhi Nagar, Bangalore City.
- Parulekar, Mohan Mahadeo, B.Com., A. (28-9-54), Block No. 1, Sadguruprasad, Chamurbaug Road, Hospital Avenue, Parel, Bombay—12. (2965)
- Parulkar (J. K.) & Co.**, (B. V. Warerkar and P. D. Dalal), Shri Mangesh Nivas, Near Post Office, Sion, Bombay—22.
- Pashupathy, Ranganathan, B.Com., A. (1-4-54), C/o Indian Air Lines Corporation, Santacruz Airport, Bombay—29. (2832)
- Patankar, Manohar Keshav, B.Com., A. (1-7-49), F. (9-6-53), **Bal & Patankar**, 48, Budhwar Peth, Poona—2. (1241)
- Patel, Ambalal Kalidas, B.Com., A. (5-4-50), 449, Navotas, Danapith, Ahmedabad. (1698)
- Patel (B. H.) & Co.**, (B. H. Patel, R. B. Seth, A. M. Shah and K. S. Patel), Kaka Buildings, 505, Kalbadevi Road, Bombay—2, also at Mandavi, Husani Building, 2nd Floor, Baroda.
- Patel (B. H.) & Co.**, (B. H. Patel), B-10-717, Residency Road, Hyderabad (Dn.), also at Station Road, Nanded, Tandale Building, Gulbarga and Ghattani Building, Gulmandi, Aurangabad.
- Patel, Bhailal Haribhai, A. (1-7-49), F. (16-8-49), **B. H. Patel & Co.**, Kaka Building, Opposite Edward Cinema, Kalbadevi Road, Bombay. (799)
- †Patel, Bhulabhai Rambhai, B.Com., A.C.A.(Eng. & Wales), A. (1-4-55), 14, Saren Tagore Road, Calcutta—19. (3127)
- Patel, Bhupendra, Mathurbhai, B.Com., A. (11-7-50), 16, Nathalal Society, Navjivan, Ahmedabad—14. (1790)
- Patel, Chaturbhai Shankarbhai, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **C. S. Patel & Co.**, Saroj Kunj, Near Sharda Mandir, Ellis Bridge, Ahmedabad—6. (20)
- Patel (C. S.) & Co.**, (C. S. Patel), Saroj Kunj, Near Sharda Mandir, Ellis Bridge, Ahmedabad—6.
- Patel, Dahyabhai Bhogilal, B.Com., A. (1-7-49), F. (23-10-54), **Patel Mankad & Co.**, Bhadra, Ahmedabad. (1485)
- Patel, Dahyabhai Haribhai, B.Com., A. (31-7-53), **D. H. Patel & Co.**, 1st Floor, Chaliawala Building, Khand Bazar, Near Lal Gate, Surat. (2579)
- Patel (D. H.) & Co.**, (D. H. Patel), Chaliawala Building, 1st Floor, Khand Bazar, Near Lal Gate, Surat.
- †Patel, Dahyabhai Shankerbhai, B.Com., G.D.A., A. (1-7-49), D. S. Patel & Co., 42, Mogul Street, Rangoon. (241)
- Patel & Gharalya**, (S. M. Patel and K. I. Gharalya), Byramji Mansion, Sir P. M. Road, Fort, Bombay, also at Vakilana Mansion, Lalgate, Surat.
- Patel, Goverdhanbhai Somabhai, B.Com., A. (14-9-50), with Nagindas & Maneklal, Reid Road, Railwaypura, P.B. No. 1057, Ahmedabad—2. (1870)
- Patel, Haribhai Ashabhai, G.D.A., A. (1-7-49), F. (22-8-50), **Haridas & Co., Nobip Chambers**, Parsi Bazar Street, Fort, Bombay. (336)

- †Patel, Jamshed Peshotan, A. (1-7-49), with A. F. Ferguson & Co., Mercantile Bank Building, McLeod Road, P.O. Box No. 4716, Karachi—o (1062)
- †Patel, Jehangir Hormusji, G.D.A., F.S.A.A. A. (1-7-49) F. (16-8-49), "Ranjit Vilas", Dadyseth Road, Chowpatty, Bombay. (110)
- Patel, Kanaiyalal Shankerbhai, B.Com., A. (20-2-53), with B. H. Patel & Co., Ghattani Building, Gulmandi, Aurangabad (Dn.). (2422)
- Patel, Kantibhai Babarbhui, B.Com., A. (18-9-53), Kantibhai Patel & Co., Raja Bahadur Mansion, 14, Hamam Street, Bombay—1. (2665)
- Patel, Kantilal Ishwarbhui, B.Com., A. (21-10-54) 1862, Khadia, Mota Sutharwadi, Ahmedabad. (3000)
- Patel, Kantilal Vallabhui, B.Com., A. (19-12-48), F. (27-12-54) Apaji Amin & Co., 3120/2, Gandhi Road, Near Ratan Pol, Ahmedabad. (1635)
- †Patel, Kanubhai Motibhai, B.Com., A. (1-9-50), P.O. Box 1684, Nairobi, (Kenya). (1857)
- †Patel, Keshavbhui Lalbhai, A. (1-7-49), F. (18-2-53), John Cumming & Co., Post Box No. 327, Station Road, Kisumu, (Kenya). (819)
- Patel (Mahendra M.) & Co.**, (M. M. Patel), 1885/1, Opposite Jumma Masjid, Ahmedabad.
- Patel, Mahendrakumar Maganlal, B.Com., A. (9-6-52), **Mahendra M. Patel & Co.**, 1885/1, Opposite Jumma Masjid, Ahmedabad—1. (222)
- Patel (M. B.) & Co.**, (M. B. Patel), 394, Lamington Chambers, Lamington Road, Bombay—4.
- Patel (M. G.) & Co.**, (M. G. Patel), Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay—1.
- Patel, Mahijibhai Gulabbhai, A. (1-7-49), F. (16-8-49), **M. G. Patel & Co.**, Central Bank Buildings, 4th Floor, Mahatma Gandhi Road, Fort, Bombay. (612)
- †Patel, Manibhai Ambalal, A. (1-7-49), D. S. Patel & Co., 42 Mogul Street, Rangoon. (791)
- Patel, Manilal Baberbhui, B.Com., A. (28-8-53), Bechardas ^{M.J.I.I.} Mechanic Compound, New Blocks No. 11, Raikhad, Ahmedabad. (2014)
- Patel, Manilal Bhulabhai, B.Com., A. (1-7-49), F. (16-8-49), **M. B. Patel & Co.**, 394, Lamington Chambers, 3rd Floor, Lamington Road, Bombay—4. (891)
- Patel Mankad & Co.**, (D. B. Patel and J. G. Mankad), Bhadra, Ahmedabad, also at Bhagvat Bhuvan, Rajput Para, Rajkot.
- Patel, Naranji Keshavbhui, B.Com., A. (23-8-54), **N. R. Patel & Co.**, 16, Old Custom House Road, Manu Mansion, Fort, Bombay. (2923)
- Patel (N. R.) & Co.**, (N. K. Patel), 16, Old Custom House Road, Manu Mansion, Fort, Bombay.
- Patel, Prabhudas Bhailalbhai, A. (6-7-50), Sonawala Refinery Fardeo, Bombay—7. (1784)
- Patel, Pranjivandas Baldevdas, B.Com., LL.B., A. (5-11-51), Deputy Chief Auditor, Municipal Corporation, Ahmedabad. (2105)
- Patel (R. A.) & Co.**, (R. A. Patel), 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation, Bombay—1.
- Patel, Rabindranath Ambalal, F.S.A.A. A. (1-7-49), F. (16-8-49), **R. A. Patel & Co.**, 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation, Bombay—1. (761)
- †Patel, Rambhai Ambalal, B.A., G.D.A., A. (1-7-49), C/o The Scindia Steam Navigation Co. Ltd., Scindia House, Ballard Estate, Bombay—9. (1517)
- †Patel, Rambhai Marghabhai, A.C.A. (Eng. & Wales), A. (8-6-54), 63, Lincolns Inn Fields, London. W.C. 2. (2871)
- Patel (R. B.) & Co.**, R. B. Patel and K. H. Shah, 25, Parsi Bazar Street, Fort, Bombay—1, also at 67, Netaji Subhas Road, Calcutta.
- Patel, Ranchhodhbhai Vallaybhai, B.A., A. (1-7-49), **R. V. Patel & Co.**, Navipole, New Houses, Karamsad. (Dist. Kairad) (965)
- Patel, Raojibhai Bhailalbhai, B.Sc., A. (1-7-49), F. (3-11-51), **R. B. Patel & Co.**, 25, Parsee Bazar Street, Fort, Bombay—1. (1069)
- Patel, Rustom Jehangirji, A. (1-7-49), 78, Bhivandi Lodge, Lamington Road, Bombay. (739)

- Patel (R. V.) & Co.**, (R. V. Patel) Navipole, New Houses, Karamsad. (Dist. Kairad).
- Patel**, Shantilal Maganlal, A. (1-7-49), F. (12-1-50), **Patel & Gharalya**, Byramji Mansion, Sir Phirozeshah Mehta Road, Fort, Bombay. (887)
- Patel (V. S.) & Co.**, (V. S. Patel), Rajabahadur Mansion, 2nd Floor, 14, Hamam Street, Fort, Bombay—1.
- Patel**, Vasantrai Shamalji, B.Com., A. (22-1-53), **V. S. Patel & Co.**, Rajabahadur Mansion, 2nd Floor, 14, Hamam Street, Fort, Bombay—1. (2368)
- Patel**, Vinubhai Umedbhai, B.Com., A. (6-7-51), A/38, Nirmala Nivas, Aima Merwanji Street, Parel, Bombay—12. (2039)
- †**Patell**, Jehangir Jamshedji Kavasji, A. (1-7-49), C/o The Western India Automobile Association, Indian Merchants Chamber, Near Churchgate Reclamation, P.O. Box 411, Bombay. (346)
- Pathak**, Sisir Kumar, B.Com., A. (23-4-53), **S. K. Pathak & Co.**, 35, Netaji Subhas Road, Calcutta—1. (2480)
- Pathak (S. K.) & Co.**, (S. K. Pathak), 35, Netaji Subhas Road, Calcutta—1.
- Patkar**, Dattatraya Anant, B.Com., A. (28-1-55), C/o Dr. Patkar, "Ram Nivas", Kandevadi, Girgaum, Bombay—4. (3084)
- Patkar**, Sitaram Krishnaji, A. (6-11-54), Block 13, 3rd Floor, Ichhapuria Sadan, Proctor Road, Bombay—7. (3022)
- Pattabhiraman**, Poondi Krishna, B.A. (Com.), A. (8-8-53), 12, Appakannu Mudali Street, Lakshmiapuram, Royapettah, Madras. (2590)
- Patva**, Sumant Manilal, B.Com. A. (4-9-52), Shreyes Buildings, Khadia, Char Rasta, Ahmedabad. (2267)
- Patwardhan & Co.**, (B. K. Patwardhan), 51, Commercial Chambers, Masjid Bunder Road, Bombay—3.
- Patwardhan**, Bhagwant Krishnaji, B.Com., A. (20-1-54), **Patwardhan & Co.**, 51, Commercial Chambers, Masjid Bunder Road, Bombay—3. (2770)
- Patwardhan (K. R.) & Co.**, (K. R. Patwardhan), 196/18, Tilak Road, Poona—2.
- Patwardhan**, Krishnaji Raghunath, B.A. (Hons.), B.Com., A. (20-2-53), **K. R. Patwardhan & Co.**, 196/18, Tilak Road, Poona—2. (2423)
- Patwardhan**, Rajaram Hari, A. (18-7-51), **H. S. Sohony & Co.**, 340, South Kasba, Sholapur. (2041)
- Poul**, Akshow Kumar, B.Com., A. (1-10-53), 107, Amherst Street, Calcutta—9. (2684)
- Paul (A. M.) & Co.**, (A. M. Paul and S. K. Basu), No. 7, Hastings Street, Second Floor, Calcutta. 1.
- Paul**, Anil Madhab, B.Com., A. (5-7-50), **A. M. Paul & Co.**, 7, Hastings Street, 2nd Floor, Calcutta—1. (1779)
- †**Paul**, Chandrakanta, B.Com., G.D.A., A. (27-6-50), Commercial Tax Officer, West Bengal, 10, Madan Street, Calcutta. (1773)
- Paul & Rudra**, (A. B. Rudra), No. 3, West Gumtee, Jalpaiguri.
- Pavri**, Edulji Cavaasji, B.Com., A. (1-7-49), Jehangir Mansion, 1st Marine Street, Fort, Bombay—1. (580)
- Pavri**, Jal Rustomji, B.A., A. (28-11-50), C/o The Gaekwar Mills Ltd., 79/91, Mehta House, Apollo Street, Fort, Bombay,—1. (1910)
- †**Pavri**, Noshir Jamshedji, A.S.A.A., A. (1-7-49), Controller of Accounts, Air India International, Bombay Air Port, Santa Cruz (East), Bombay—29. (1529)
- Pavri (P. R.) & Co.**, (P. R. Pavri), Esmail Building, 1st Floor, Hornby Road, Fort, Bombay.
- Pavri**, Phiroz Rustomji, G.D.A., A. (1-7-49), F. (31-7-50), **P. R. Pavri & Co.**, Esmail Building, 1st Floor, Hornby Road, Fort, Bombay. (199)
- †**Paymaster**, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., A. (17-12-52), 217, De Lisle Road, Bombay—13. (2341)
- Paymaster**, Nariman Ruttonji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (97)
- Paymaster (Ramesh J.) & Co.**, (R. J. Paymaster), Examiner Press Building, 35, Dal Street, Fort, Bombay.

- Paymaster, Ramesh Jagmohandas, B.Com., A. (20-7-53), **Ramesh J. Paymaster & Co.**, Examiner Press Building, 2nd Floor, 35, Dalal Street, Fort, Bombay—1. (2552)
- †Peat, Charles Urié, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1359)
- †Peat, Henry, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1362)
- Peat, Rodrick Mackay, M.A., A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1175)
- †Peat, Sir William Henry, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1174)
- Peerbhoy, Adamji P., A. (1-7-49), F. (7-6-50), **Adamji P. Peerbhoy & Co.**, 87-69, Dada Manzil, Mohamed Ali Road, Bombay—3. (839)
- †Pendse, Mahipati Trimbak, A. (20-12-50), "Sudarshan", 3rd Floor, Shivaji Park Road, No. 3, Dadar, Bombay—28. (1922)
- Percival, Stanley William, A. (1-7-49), **Ford, Rhodes, Parks & Co.**, Stephen House, Dalhousie Square, Calcutta. (1372)
- Peri Thiagraj & Co.**, (Peri Thiagarajan, Y. Sathiamurthy and V. Pandurangan), No. 216, Naicker New Street, Madhurai, also at 59, Bhowdy, Madras—1, and 124, Raja Market, Avenue Road, Bangalore—2.
- †Peterson, Greville Derek, F.C.A. (Ireland), A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Company of India Ltd., Post Box No. 193, Ballard Estate, Bombay. (1466)
- Phadke, Purshottam Madhusudan, A. (14-3-55), 37 (East) Mitra Meelan, Sion, Bombay—22. (3122)
- Phadke, Ramchandra Shankar, B.Com., A. (10-7-50), Shastri Hall, Bungalow, Tardeo Road, Bombay—7. (1789)
- †Phadke, Vasudeo Anant, B.Sc., A. (19-8-53), 292-L, Tardeo Road, Bombay—7. (2612)
- Phadnis, Gangadhar Shankar, B.A., A. (9-2-53), **Phadnis Karmarkar & Co.**, Main Road, Sangli. (2401)
- Phadnis Karmarkar & Co.**, (G. S. Phadnis and N. D. Karmarkar), 252/2, Sadashiv Peth, Poona—2, also at Main Road, Sangli.
- Phatak, Balkrishna Laxman, B.Com., A. (2-3-53), **B. L. Phatak & Co.**, Kakakuwa Mansion, 54, Budhwar, Laxmi Road, Poona—2. (2428)
- Phatak (B. L.) & Co.**, (B. L. Phatak), Kakakuwa Mansion, 54, Budhwar, Laxmi Road, Poona—2.
- †Phatak, Govind Dinkar, B.Com., A. (19-11-52), Jr. Assistant Accountant, Bombay Port Trust, Ballard Road, Fort, Bombay—1. (2330)
- †Phene, Prabhakar Mangesh, A. (1-7-49), Block 2, Sushil Nivas, Saraswati Baug, Jogeshwari, Bombay. (1451)
- Phillipos, A., B.A., A. (1-7-49), Squadron Leader, Directorate of Accounts, Air Headquarters, New Delhi. (1548)
- †Phillipose, C.P., B.Com., A. (6-1-53), C/o **Indian Iron & Steel Co. Ltd.**, Kulti P.O. (2349)
- Pithawalla (B. M.) & Co.**, (B. M. Pithawalla), 326 Mahatma Gandhi Road, Poona—1.
- Pithawalla, Bomanshaw Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Pithawalla & Co.**, 326, Mahatma Gandhi Road, Poona—1. (494)
- Pocha, Sorab P., A. (27-8-49), **Sorab P. Pocha & Co.**, Dantra House, Barrow Road, Apollo Bunder, Bombay. (1584)
- Poddar, Manindra Chandra, A. (1-7-49), F. (23-1-51), **Shaha & Co.**, 10, Old Post Office Street, Calcutta—1. (1018)
- Poonegar, Dara Nusserwanji, B.A., B.Com., A. (27-4-54), with **R. B. Allbless & Co.**, Western India House, Sir Phirozshaw Mehta Road, Bombay—1. (2850)
- Poonevala, Erach Maneckshaw, B.Com., A. (17-2-53), P-25, Ganesh Chandra Avenue, Calcutta—13. (2418)
- Polishwala, Nariman Ardeshir, G.D.A., A. (1-7-49), F. (21-2-51), Victoria Building, Parsi Bazar Street, Fort, Bombay. (513)
- Postwala, Framroz Maneckshaw, A. (6-8-52), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1. (2240)

- †Postwala, Nari Merwanji, B.Sc., A.S.A.A., A. (1-7-49), Nariman Dalal Desai & Co., Katrak Terrace, Machi Miani, Karachi—2. (1333)
- Poti, M. Venkitachalam, B.A., B.L., A. (28-5-51), Sree Rangam House, Easwari Vilasam Road, Jagathy, Trivandrum. (2004)
- Prabhakaran, S., B.A., B.Com., A. (18-8-51), with **Varma & Varma**, Pazavangudi, Main Road, Trivandrum. (2053)
- Prabhu, Balakrishna Rama, A. (1-7-49), Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (1272)
- †Prabhu, Narasimha Purushotam, B.Com., A. (20-8-52), C/o The Commonwealth Trust Ltd., Kozhi-Kode. (2253)
- Pradhan & Co.**, (B. L. Sakseña), Jaigunj, Aligarh.
- Pradhan, Balkrishna Vasudeo, B.Com., A. (12-11-53) "Ninad", Ranade Road, 87, Shivaji Park, Bombay—28. (2723)
- Pradhan, Ramakant Laxman, B.Com., A. (28-8-51), **R. L. Pradhan & Co.**, "Bhau Bag," Gokhale Road, Thana, Bombay. (2067)
- Pradhan (R. L.) & Co.**, (R. L. Pradhan), "Bhau-Baug," Gokhale Road, Thana, Bombay.
- Prag Dutta, B.Com., A. (1-7-49), F. (29-8-53), **Prag Mahendra & Co.**, Arun Niwas, Birhana Road, Kanpur. (1251)
- †Prager, Hubert Norris, A. (1-7-49), Finance Department, James Finlay & Co., Ltd., 2, Netaji Subhas Road, Calcutta—1. (1337)
- Prag Mahendra & Co.**, (Prag Dutta), Arun Niwas, Birhana Road, Kanpur.
- Prakash (S.) & Co.**, (S. P. Marwaha), 16/90, Connaught Circus, New Delhi.
- Prakash (S.) & Co.**, (S. P. Gupta), Kinari Bazar, Delhi.
- Prakash (V.) & Co.**, (Ved Prakash), C/o M/s Associated Cement Cos. Ltd., Sindri Cement Works, P.O. Sindri.
- Prasad & Co.**, (P. L. N. Prasad), Suryaraopet, Vijayawada—2.
- Prasad & Co.**, (R. Prasad), 9, Gandhi Ganj, Hapur.
- Prasad (J. L. K.) & Co.**, (J. L. K. Prasad), Kothapet, opposite Head Post Office, Guntur.
- Prasad, Jonnalagadda Lakshmi Krishna, B.Sc., A.S.A.A., A. (30-6-53), **J. L. K. Prasad & Co.**, Kothapet, Opposite Head Post Office, Guntur. (2545)
- Prasad, Paruchuri Lakshmi Narayana, B.Com., A. (28-1-53), **Prasad & Co.**, Suryaraopet, Vijayawada—2. (2382)
- Prasad, P. N. Rajendra, B.A., B. Com., A. (11-1-54), Patinjarae Madom, Chengannur. (Travancore-Cochin State). (2761)
- Prasad, Raghunandan, B. Com., A. (13-8-53), **Prasad & Co.**, 9, Gandhi Ganj, Hapur. (2603)
- †Prasad, Shree Krishna, B.Com., A. (23-1-53), C/127, Vinay Nagar, New Delhi. (2372)
- Prasad (S. K.) & Co.**, (S. N. De), 1-B, Old Post Office Street, Calcutta—1.
- Prasada Rao, Cheruvu, G.D.A., A. (1-7-49), F. (16-8-49), Padma Buildings, Maharani Peta, Vizagapatam. (243)
- Price (R.G.N.) & Co.**, (R. G. N. Price and A. K. Sambasiva Ayyar), Simpson Building, 202, Mount Road, P.O. Box No. 335, Madras—2.
- Price, Ronald Geoffrey Noel, B.Sc., (Lond), A. (1-7-49), F. (11-9-50), **R. G. N. Price & Co.**, "Simpson Buildings", 202, Mount Road, Madras—2. (325)
- Price, Waterhouse, Peat & Co.**, (T. B. Robson, W. E. Parker, R. M. Peat, R. G. Leach, G. R. Crooks, R. U. Fuller, A. H. Just, K. J. H. Hartley, F. M. Hill and R. N. Sen), B-4, Clive Buildings, Calcutta, also at 14/87, Civil Lines, Kanpur.
- Prosanta Ghosh & Co.**, (P. K. Ghosh), 7, Hastings Street, (2nd Floor), Calcutta—1
- Pujara, Vibhukumar Nanalal, B.Com., A. (15-2-51), **Vibhukumar N. Pujara & Co.**, 447, Sankadi Sheri Naka, Manek Chowk, Ahmedabad. (1954)
- Punjawat, Ganeshlal Sajjanlal, B.Com., A. (14-1-55), **Shantilal & Co.**, Punjawat Bhawan, Udaipur. (3069)
- †Purandare, Harischandra Shankar, A. (17-4-52), 188-F, Bhimrao Blocks, Thakurdwar, Bombay. (2196)

- †Puranik, Gopalkrishna Gundorao, B.A., A. (1-7-49), F. (16-8-49), Assistant Collector of Sales-tax, Appeals V, New Citizen Bank Bldg., Palton Road, Bombay—1. (611)
- †Puri, Inder Mohan Krishan, B.A. (Hons.), A. (2-9-54), 16-W/10, Patel Nagar, New Delhi. (2940)
- Puri, Mohinder Pal, B.A. (Hons.), LL.B., A. (6-8-54), **Mohinder Puri & Co.**, 7, Prem House, 'C' Block, Connaught Place, New Delhi. (2906)
- Puri, Yash Pal, M.A., B.Com., A. (20-7-53), **X. P. Puri & Co.**, 6522, Matkewali Gali, Krishna Market, Sadar Bazar, Delhi. (2563)
- Puri (Y. P.) & Co.**, (Y. P. Puri), 6522, Matkewali Gali, Krishna Market, Sadar Bazar, Delhi.
- †Purohit, Nilkanthrai Balkrishna, B.Com., A. (22-1-53), with **B. H. Patel & Co.**, Station Road, Nanded. (2367)
- Purushottam (B.) & Co.**, (B. Purushottam, A. C. Narayanan and C. Krishnamurti), 2/19, Armenian Street, G. T. Madras, also at Vasavi Bhavan, Devi Road, Nizamabad, 460, Avenue Road, Bangalore and, 460, Gandhi Road, Kancheepuram.
- Purushottam, Batchu, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co.**, 2/19, Armenian Street, G. T., Madras—1. (59)
- †Rabadi, Minoo Jamshedji, B.Com., A. (18-8-54), Irani House, No. 25, Khetwadi, 2nd Parsiwada, Bombay—4. (2918)
- Radhakrishna, Kolagotla, B.Com., A. (1-5-54), **Kolagotla & Co.**, Powerpetta, Eluru. (2854)
- Raghavachari, Kasturi Varadachari, B.Com., A. (20-8-52), **K. V. Narasimhan & Co.**, Upstairs, (Above Lakshmi Cafe), Arni Road, Vellore. (2248)
- Raghavan, Gopalachari, A. (10-4-51), Readymoney Mansions, 2nd Floor, 48, Vir Nariman Road, Fort, Bombay—1. (1979)
- †Raghavan, K., A. (1-7-49), Suit No. 31/F, Hindustan Building, Corporation Place, Calcutta—13. (897)
- †Raghavendra Rao, Mysore Narasimhamurthi, G.D.A., A. (1-7-49), F. (3-11-51) Block 3, 1st Floor, Vishvesvar Bhawan, Matunga G.I.P., Bombay—19. (820)
- Raghavendra Rao, Palladdam Nagaraja Rao, A. (1-7-49), F. (30-5-53), **C. P. Hariachar & Co.**, "Padmalaya", Telugu Brahmin Street, Coimbatore. (1075)
- Raghunathan, V., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street, Madras. (769)
- †Raghupathi, T.R., A. (1-7-49), Deputy Secretary, Calcutta Port Commissioners, 15, Strand Road, Calcutta. (700)
- Raha, Durga Das, B.A., A. (5-1-53), 51, Mirzapur Street, Calcutta—9. (2348)
- Raha, Rames Chandra, B.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (789)
- Rai, Raghu Nath, G.D.A., A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, [Incorporating **Chopra (S. P.) & Co.**, and **Tandon (P. L.) & Co.**], 'F' Block Connaught Place, Radial Road No. 7, New Delhi. (552)
- Raiji (N. M.) & Co. (N. M. Raiji and V. N. Raiji), Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay.
- Raiji, Naishadh Maganrae, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort Bombay. (6)
- †Raiji, Parikshit Maganrai, B.A., G.D.A., A. (1-7-49), North Avenue, East Tagore Road, Juhu, P.O. Santa Cruz, Bombay. (89)
- Raiji, Vasant Naishadh, B.Com., F.S.A.A., A. (1-7-49), F. (3-3-50), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort Bombay. (974)
- Raj K. Tandon & Co., (R. K. Tandon), 20-B, Connaught Place, New Delhi.
- Raj (S. G.) & Co., (S. G. Raj), B-2-213, Hanuman Tekdi, Troop Bazar, Hyderabad—Dn.
- †Raja, Bommasamudram Nagaswami, B.A., A. (25-8-53), with **Nataraja Iyer & Co.**, Abid Road, Hyderabad—Dn. (2625)
- Raja, S. N. Ramakrishna, B.Com., A. (24-1-53), Rajbhavan, Sarojini Road, Thallakulam, Madhurai. (2378)
- Rajagopal, A.N., A. (1-7-49), F. (1-4-54), **Nataraja Iyer & Co.**, Abid Road, P. B. No. 157, Hyderabad (Dn.). (1458)

- Rajagopal (N. C.) & Co.**, (N. C. Rajagopal, N. C. Parthasarathy, M. R. Rangaswamy and N. C. Sundararajan), 12, Satyamurthi Road, Erode, also at 13 South Street, Karur, No. 6, Sahadevapuram Extension, Salem and No. 13, North Mada Street, Mylapore, Madras—4.
- Rajagopal, Nallan Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), **N. C. Rajagopal & Co.**, 12, Satyamurthi Road, Erode. (156)
- †Rajagopalacharya, M. K., A. (1-7-49), F. (16-8-49), C/o Wealth & Welfare, P.O. Box 1407, Madras—17. (1565)
- Rajagopalan (A. K.) & Co.**, (A. K. Rajagopalan), 117, Royapettah High Road, Mylapore, Madras.
- Rajagopalan, Assikudai Krishnirc, G.D.A., A. (1-7-49), F. (16-8-49), **A. K. Rajagopalan & Co.**, 117, Royepettah High Road, Mylapore, Madras. (436)
- †Rajagopalan, Chakravarthi, B.Com., A. (20-7-53), S.A.S. Apprentice, 2, S.A.S. Hostel, 29, Usman Road, T. Nagar, Madras—17. (2551)
- Rajagopalan, Conjeevaram, G.D.A., A. (1-7-49), 56, Lake Place, Calcutta—29. (334)
- Rajagopalan, R., A. (1-7-49), No. 18, Satyamurthy Street, Erode. (684)
- Rajagopalan, S., B.A., A. (15-2-51), 44, Office Venkatachala Mudali Street, Chepauk, Madras—5. (1955)
- Rajagopalan, Seshadri, A. (2-2-53), 6/53, Original Road, Karol Bagh, New Delhi—5. (2386)
- Rajagopalan, Tiruvadi Swaminatha, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Alyar & Co.**, 183, Mount Road P.O., Madras—2. (165)
- †Rajagopalan, V., B.A., A. (23-12-50), Chief Accountant, Government Electricity Department, (Papanasam Electricity System), Talla Kulam Post, Madhurai. (1925)
- Rajam Aiyar, R. N., A. (1-7-49), F. (16-8-49), 20, East Mada Street, Mylapore, Madras. (10)
- †Rajam, S., G.D.A., A. (27-2-51), C/o Murray & Co., 5, Thambu Chetty Street, Madras—1. (1962)
- Rajamani, Karuttathur Ramasubramaniam, B.Com., A. (31-7-53), 16, Coats Road, Madras—17. (2580)
- Rajamany, Muthusamy, G.D.A., A. (1-7-49), F. (16-8-49), Balalayam, 3, Shivajinagar, Tanjore. (88)
- Rajan, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), 7/70-D, Jail Road, Coimbatore. (130)
- †Rajan, Puthenpurayil Simon, A.C.A. (Eng. & Wales), A. (28-4-54), Assistant, Finance Dept., Andrew Yule & Co., 8, Clive Row, Calcutta—1. (2852)
- Rajanna, Bodapati, G.D.A., A. (1-7-49), F. (16-8-49), 3, Thambu Chetty Street, Madras—1. (607)
- Rajaram & Co.**, (K. Rajaram), 97, Chirag Ali Lane, Hyderabad (Dn.).
- Rajaram, Krishnaswamy, G.D.A., A. (1-7-49), F. (29-11-50), **Rajaram & Co.**, 97, Chirag Ali Lane, Hyderabad (Dn.). (240)
- Rajaram (V.) & Co.**, (V. Rajaram, C. C. Reddy and M. Kuppuswamy), Saifee Manzil No. 20, Armenian Street, Madras, also at 25, Gandhi Road, Kancheepuram and 10, Lakshmanaperumal Mudali Street, Vellore.
- Rajaram, V., A. (1-7-49), F. (22-6-50), **V. Rajaram & Co.**, Saifee Manzil No. 20, Armenian Street, Madras—1. (934)
- Rajaraman, T. R., B.Com. (Hons.), A. (28-8-53), 57, Keelakadai Street, Virudhunagar. (2633)
- †Rajaraman, V., B.Com., A. (30-10-53), 45, Iyapp Chetty Street, Mannady, Madras—1. (2705)
- Rajaratnam Chetty, Kannandahalli V., G.D.A., A. (1-7-49), F. (16-8-49), 59, 1st Agraharam, Salem. (418)
- Rajarshi (D. K.) & Co.**, (D. K. Rajarshi), 22, Apollo Street, 2nd Floor, Bombay—1.
- Rajarshi, Dattatray Keshav, A. (14-2-52), **D. K. Rajarshi & Co.**, 22, Apollo Street, 2nd Floor, Bombay—1. (2141)
- Rajendra & Co.**, (Rajendra Singh and S. K. Chhabra), Nai Sarak, Near Clock Tower, Delhi.

- Rajendra Singh, B.A. (Com.), A. (30-1-52), **Rajendra & Co.**, Nai Sarak, Near Clock Tower, Delhi. (2128)
- Raj Guru, Gopal Balkrishna, A. (20-12-50), C/o The Associated Cement Companies Ltd., 1, Queen's Road, Fort, Bombay—1. (1919)
- Rajkumar, B.A. (Com.), A. (21-4-50), **Raj & Raj**, 151, Shan Nagar, New Delhi—3. (1701)
- †Rajmachikar, Mahadev Dattatraya, B.A., LL.B., A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort, Bombay. (902)
- Raj & Raj** (Raj Kumar), 151, Shan Nagar, New Delhi—3.
- Raju & Co.**, (T. S. Raju), 417, North Masi Street, Madhurai.
- Raju (P. V. S.) & Co.**, (P. V. S. Raju), Masulipatam.
- Raju, T. S., B.Com., A. (21-8-51), **Raju & Co.**, 417, North Masi Street, Madhurai. (2061)
- Rajwade, Achyut Vasudeo, B.Com., A. (22-12-54), **Rajwade & Co.**, Sardar Griha, Carnac Road, Bombay—2. (3054)
- Rajwade & Co.**, (Achyut Vasudeo Rajwade), Sardar Griha, Carnac Road, Bombay—2.
- Rakshit, Bibhuti Bhuson, B.Com., A. (1-7-49), 233/1-B, Upper Circular Road, Calcutta—4. (972)
- Rallan (B. M.) & Co.**, (B. M. Rallan), 5010, Sirkiwalan, Hauz Qazi, Delhi.
- Ram & Co.**, (R. Venkataraman), 68/5, Tamil Sangam Road, Madhurai.
- Ram & Co.**, (S. T. Vanchinathan and R. Venkataraman), 180, Anna Pillai Street, Madras—1.
- Ramachandra Ayyar, H., B.A., A. (1-7-49), F.(21-11-52), C/o Prithvi Insurance Co. Ltd., 364-366, Netaji Road, Madras. (1047)
- †Ramabadrán, Gopalachariar, A. (5-7-50), C/o Hercules Insurance Co. Ltd., 16, Hare Street, Calcutta—1. (1777)
- †Ramachandra, Cype Ramaiya, B.A., A. (21-3-50), Assistant Accountant, K. G. F. Electricity Department, Oorgaum. (1658)
- Ramachandra Iyer, G. S., G.D.A., A. (1-7-49), F. (16-8-49), Kalpathi P.O., Palghat. (306)
- Ramachandra Iyer, T. S., M.A., A.S.A.A., A. (1-7-49), No. 39, Alamelumangapuram, Mylapore, Madras—4. (1462)
- Ramachandran, Alagari Narayana, G.D.A., A. (1-7-49), C/o Chandra Foundries Ltd., 55, Basin Bridge Road, Washermanpet, Madras—21. (1040)
- Ramachandran, D., B.Sc., A. (1-7-49), F. (11-12-50), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354, G. T., Madras. (773)
- Ramachandran, N., B.Com., A. (1-4-54), 4-3/16, Easwaran Koil Street, Tirupur. (2831)
- Ramachandran (P. V.) & Co.**, (P. V. Ramachandran, N. Venkatasubramanian and G. Somasundaram), East Car Street, Tinnevelly Town, also at 47-A, Pachiamman Street, Madhurai and 44, Great Cotton Road, Tuticorin.
- Ramachandran, P. V., A. (1-7-49), F. (16-8-49), **P. V. Ramachandran & Co.**, East Car Street, Tinnevelly Town. (742)
- Ramachandran, S., A. (1-7-49), **Ramachandran & Srinivasan**, 14, Bhavani Shankar Rao Street, Pollachi. (589)
- Ramachandran & Srinivasan**, (S. Ramachandran and S. Srinivasan), 14, Bhavani Shankar Rao Street, Pollachi, also at 36, Sarojini Street, Ramnagar, Coimbatore.
- Ramachandran, Subramania, G.D.A., A. (1-7-49), **U. R. Ganapati & Co.**, Tirupur. (1021)
- Ramachandra Rao, Kuchimanchi, G.D.A., A. (1-7-49), F. (16-8-49), Innispet, Rajahmundry. (387)
- Ramachandra Rao (P.) & Co.**, (P. Ramachandra Rao), Kingsway, Secunderabad, also at Feelkhana, Hyderabad, Mukramjahi Road, Warrangal, Karimnagar (Hyderabad State) and Arundelpet, Guntur.
- Ramachandra Rao (P.) & Co.**, (P. Ramachandra Rao and D. V. Rangaswamy), Dinroze Estate, 1/17, Mount Road, Madras.
- Ramachandra Rao, Pottury, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **P. Ramachandra Rao & Co.**, Kingsway, Secunderabad (Dn.). (439)

- Ramachandriah, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), 55/A, Trunk Road, Nellore. (423)
- Ramadhyant (B. K.) & Co.**, (B. K. Ramadhyani), 34, 3rd Cross Road, Basavangudi, Bangalore—4.
- Ramadhyani, Badarinarayan Kalkunte, B.Sc., A. (1-7-49), F. (16-8-49), **B. K. Ramachandhyani & Co.**, 34, 3rd Cross Road, Basavangudi, Bangalore. (595)
- Ramadorai Aiyar (G.) & Co.**, (G. Ramadorai), 6/53. Original Road, Karolbagh, New Delhi.
- Ramadorai, Gopalan, B.A. (Hons.), A. (30-4-52), **G. Ramadorai Aiyar & Co.**, 6/53, Original Road, Karolbagh, New Delhi. (2204)
- †Ramadoss, Dronamraju, B.A., A. (1-7-49), C/o The Osmanshahi Mills Ltd., The Azam Jahi Mills Ltd., 159, Gunfoundry Road, Hyderabad (Dn.). (1225)
- †Ramaiah, A. K., B.A., G.D.A., A. (1-7-49), 27, Venkatarangam Pillai Street, Triplicane, Madras—5. (719)
- Ramakrishna, Mathur Sankaraier, G.D.A., A. (1-7-49), F. (23-10-54), No. 3, Annaswamy Mudaliar Road, Bangalore—1. (526)
- Ramakrishna, S., B.A., A. (16-9-51), Assistant Accountant & Cashier, Nundy-droog Mines (K. G. F.) Ltd., Oorgaum P.O. (2077)
- Ramakrishna (V. M.) & Co.**, (V. M. Ramakrishna), 118, Armenian Street, Madras—1.
- Ramakrishna, Vemur Masilamani, A. (1-7-49), F. (1-9-51), **V. M. Ramakrishna & Co.**, 118, Armenian Street, Madras—1. (1065)
- †Ramakrishnan, Mattur Seshadri, B.A., A. (24-1-55), P.O. Mattur Agraharam, Via Palghat. (3080)
- Ramakrishnan, N. S., B.A., A. (21-10-52), 9, West Masi Street, Madhurai. (2314)
- †Ramakrishnan, Rajagopala Iyer, A. (1-7-49), C/o Easun Engineering Co. Ltd., 5-7, Second Line Beach, Madras—1. (905)
- Ramalingam, Chatta, G.D.A., A. (1-7-49), F. (16-8-49), 19, Venkatachala Mudali Street, Park Town, Madras. (811)
- Ramalingam, C. S. A. (1-7-49), F. (25-9-53), **Roy & Bagchi**, 8/2, Hastings Street, Calcutta—1. (895)
- Ramamoorthy, S., A. (11-10-52), Theodore Buildings, Teppakulam Post, Tiruchirappalli. (2308)
- †Ramamurthy, Anthey, A. (14-1-53), Indian Assistant, Gordon Woodrooffe & Co. (Madras) Ltd., 1/21, North Beach Road, P.O. Box No. 42, Madras—1. (2355)
- †Ramamurti, Swamimali Kalyana, B.Com., F.A.C.A., A. (1-7-49), Chief Accountant, Pykara Electricity System, Post Box No. 64, Coimbatore. (1111)
- Raman & Co.**, (K. B. Ramasubramanian), 12/13, Angappa Naick Street, Top Floor, Madras—1.
- Raman & Sarma**, (K. Venkataraman), 30, Durgalaya Road, Tiruvarur.
- Raman, Tattamangalam Subramania Iyer, G.D.A., A. (1-7-49), "Gitanjali", Punkumu P.O., Trichur. (211)
- Ramana & Raman**, (D. V. Ramanayya and P. Janakiraman), Khasikalavari Agraharam, Nellore, also at Gudur.
- Ramanand Aiyar (S.) & Co.**, (S. Ramanandham), Tropical Insurance Buildings, 'H' Block, Connaught Circus, New Delhi.
- Ramanandham, S., A. (1-7-49), **S. Ramanand Aiyar & Co.**, Tropical Insurance Buildings, 'H' Block, Connaught Circus, New Delhi. (1217)
- Ramanarayanan, R. S., B.A., A. (26-8-54), with **V. Rajaram & Co.**, 25, Gandhi Road, Kancheepuram. (2925)
- Ramanathan, A. N., A. (1-7-49), F. (24-7-52), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157, Hyderabad (Deccan). (1145)
- Ramanathan, G., A. (24-10-53), with **A. Balasubramanian**, No. 2, Seshapuram, Tennore, Trichy. (2698)
- Ramanathan (K.) & Co.**, (K. Ramanathan), 20, Third Street, Gopalapuram, Cathedral P.O., Madras.
- Ramanathan, K., B.A., A. (1-7-49), F. (8-4-52), **K. Ramanathan & Co.**, 20, Third Street, Gopalapuram, Cathedral P.O., Madras—6. (1124)
- Ramanathan, Mahendramangalem Kuppuswami Iyer, B.A., A. (23-7-53), 103, Big Street, Triplicane, Madras—5. (2565)

- Ramanathan, N. S., B.Com., A. (1-7-49), No. 4, Tank Road, Madras—6. (1486)
- Ramanathan, S. M., B.Com., A. (13-10-54), **Chari & Co.**, M.C.T.M. Buildings, Sekkali Road, Karaikudi. (2990)
- Ramanayya, Duggisetty Venkata, B.A., A. (7-11-51), **Ramana & Raman**, Khasi Kalavari, Agraharam, Nellore. (2106)
- Ramanlal G. Shah & Co.**, (J. M. Shah, R. R. Shah and A. R. Shah), Oriental Building, Relief Road, Ahmedabad—1.
- Ramanujam, C. S., B.A., A. (28-3-51), 8, Duraiswamy Reddy Street, Tambaram. (1977)
- Ramanujam, Komandui, B.A., A. (25-7-50), "Santhi Graham," 66, Lake View Road, West Mambalam, Madras—17. (1811)
- Ramanujam (N.) & Co.**, (N. Ramanujam), Srinivasapuram, Karur.
- Ramanujam, N., B.A., A. (1-7-49), F. (1-4-55), **N. Ramanujam & Co.**, Srinivasa-puram, Karur. (1492)
- Ramanujan, K. R., B.Sc., A. (1-7-49), Santiniketan, 9, Sivaprakasa Mudaliar Road, Thyagarayanagar, Madras—17. (1482)
- Ramanujan, N. A. (1-7-49), No. 7122, Dhan Bazar, Secunderabad (Dn.). (655)
- Ramanuja Rao, Ganginedy Venkata, B.A., A. (1-7-49), F. (11-12-50), **Brahmayya & Co.**, 18/146, Besant Road, Gandhinagar, Vijayawada. (656)
- Rama Rao, Batchu Venkata, B.Com., A. (1-4-53), Main Road, Visakhapatnam. (2455)
- Rama Rao & Co.**, (T. Rama Rao), 25, Swasthik Chambers, Carnac Road, Bombay—1.
- Ramarao, Turaga, A.I.C.W.A., A. (1-7-49), **Rama Rao & Co.**, 25, Swasthik Chambers, Carnac Road, Bombay—1. (1045)
- Ramaratnam, Venkatarama, G.D.A., A. (1-7-49), F. (13-12-54), 7-A, Abirrama-puram, 4th Street, Alwarpet Post, Madras—18. (284)
- Ramasubba Aiyar, Alvarkurchi Venkatasubba Iyer, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (20-4-50), No. 363, Esplanade, Madras—1. (80)
- Ramasubramanian, K. B., B.A., A. (1-7-49), F. (20-11-53), **Raman & Co.**, 12/13, Angappa Naick Street, Top Floor, Madras—1. (1320)
- Ramasubramanian, V., B.Sc., A. (1-7-49), F. 1-4-54), with **P. S. Subramania Iyer & Co.**, 61-A, South Raja Street, Tuticorin. (1435)
- Ramaswami, R., B.A., A. (1-7-49), Cherry Road, Salem. (1077)
- Ramaswami, Shermadevi Yegnaswami, B.A., G.D.A., A. (1-7-49), Accounts Officer, Delhi State Electricity Board, Rajghat, Delhi. (950)
- Ramaswami Aiyar, N. S., A. (1-7-49), F. (16-8-49), "Rama Bhavan", Jail Road, Coimbatore. (883)
- Ramaswami Ayyangar, Asur, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), No. 148, "Dayasadan", Vani Vilas Road (North Road), P.O. Basavangudi, Bangalore—4. (175)
- Ramaswami, Subraveti Krishnan, B.A., A. (1-4-53), No. 95, Rock Fort North Street, Teppakulam P.O., Tiruchirapalli. (2450)
- †Ramaswamy, Ananthakrishna, A. (20-8-52), 36, Big Street, Triplicane, Madras. (2247)
- Ramaswamy, Cadambi Venkatachar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Y.M.I.A. Building, Armenian Street, Madras. (291)
- Ramaswamy, Dharmaraja, A. (1-7-49), **Aiyar & Co.**, 3rd Floor, Lakshmi Insurance Buildings, Ajmere Gate Extension, New Delhi—1. (1143)
- Ramaswamy, Manavasi Rengaswami, A. (1-7-49), **N. O. Rajagopal & Co.**, 13, South Street, Karur. (1483)
- Ramaswamy, Mandakolathor Subramonia, B.A., G.D.A., A. (1-7-49), Director, T. Stanes & Co., Ltd, Coimbatore. (221)
- †Ramaswamy, Sekharipuram Venkatachala, A. (1-7-49), Accountant, Standard Vacuum Oil Co., P.O. Box 355, Bombay—1. (1411)
- Ramaswamy, U. K., B.Com., A. (30-4-53), C/o K. V. Thiagarajan, 4/1, Musketry Blocks, Railway Office Compound, Secunderabad. (2500)
- Ramaswamy, Venkatachala, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 43, Seetharama Mudali Street, Vellore. (336)

- Ramaswamy Iyer, Mathur Sankara Iyer, A. (18-8-50), C/o T. Stanes & Co. Ltd., P.B. No. 12, Coimbatore. (1833)
- Ramaswamayya (Y.) & Co.**, (Y. Ramaswamayya), Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar Post, Madras—17.
- Ramaswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (16-8-49), **Y. Ramaswamayya & Co.**, Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar Post, Madras—17. (168)
- †Ramchandra Rao, D.B., A (23-11-53), 119-A, Jeera, Secunderabad. (2735)
- Rameshchandra & Dhirajlal**, (D. B. Shah and R. S. Shah), 1st Floor, Delhiwala Building, Opp. English Cinema, Panchkuva, Ahmedabad—1.
- Ramiah, Harihara Iyer, B.A., A. (1-7-49), F. (9-5-52), No. 96, Salai Road, Woriyur Tiruchirapalli. (1079)
- †Ram, Krishnaier, B.Sc., A. (2-6-51), Income-tax Officer, Estate Duty-Cum-Incom tax Circle, Madras. (2011)
- †Ram, V. Sethu, B.A., A. (23-9-52), Room No., 15, Modern Hindu Hotel, 12, Wallace Street, Fort, Bombay. (2289)
- Ranade, Dattatraya Chintaman, A. (15-9-52), 194 F, Girgaum, Bombay—4. (2280)
- Randeria, Bhagwandas Chhaganlal, B.Com., A. (1-7-49), C/o New India Assurance Co. Ltd., Esplanade Road, Fort, Bombay. (957)
- Rane (D. R.) & Co.**, (D. R. Rane), New Peth, Jalgaon.
- Rane, Deoram Rango, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **D. R. Rane & Co.**, New Peth, Jalgaon. (502)
- Rangamani, Laxminarasimhan, A. (8-3-51), **K. Vekatachalam Alyer & Co.**, North of Iron Bridge, Alleppey. (1969)
- Ranganathan (M. C.) & Co.**, (M. C. Ranganathan), 291, Linghi Chetty Street, Madras—1.
- Ranganathan, Maddoor Coomandoor, A. (1-7-49), F. (16-8-49), **M. C. Ranganathan & Co.**, 290, Linghi Chetty Street, G. T. Madras. (762)
- Ranganathan & Pasupathy**, (S. Ranganathan), Kodiyalbail, P.B. No. 17, Mangalore—3.
- Ranganathan, Sambasiva, B.A., G.D.A., A. (1-7-49), F. (26-1-50), **Ranganathan & Pasupathy**, Post Box No. 17, Kodiyalbail, Mangalore—3. (262)
- Ranganathan, Soundararaja, G.D.A., A. (1-7-49), F. (16-8-49), 2, Kondichetty Street, George Town, Madras. (139)
- †Ranganathan, T.S., B.Sc., A. (22-7-50), Accountant, C/o Associated Tubewells Ltd., 12, Scindia House, New Delhi. (1807)
- †Rangarajan, A. C., B.A., A. (8-10-54), C/o The New Zealand Insurance Co., Ltd., Madras. (2075)
- †Rangarajan, S. K., B.Com., A. (6-3-54), C/o India Motor Parts & Accessories Ltd., 1/155, Mount Road, Madras—2. (2806)
- Ranga Rao, Gollanapalli Venkata Satyananda, B.Com., A. (22-9-53), with **Brahmayya & Co.**, Kollachalam Compound, Bellary. (2677)
- Rangarao, Turaga Venkata, B.Com., A. (12-10-54), Sree Rama Nilayam, Park South Road, Gandhinagar, Kakinada. (2985)
- Rangaratnam, M. R., B.Sc., A. (1-7-49), with **K. Venkatachalam Alyar & Co.**, No. 124-125, Raja Market Buildings, Avenue Road, Bangalore—2. (1278)
- Rangaswami, D. V., A. (1-7-49), F. (9-5-52), **P. Ramachandra Rao & Co.**, "Dinroze Estate", No. 1/17-H, Mount Road, Madras—2. (1078)
- Rangaswami, K. E., B.Sc., A. (1-7-49), **S. Narayana Iyer & K. E. Rangaswami**, 27, West Chitrai Street, Madhurai. (1287)
- Rangaswami, S., B.Com., A. (15-6-54), 42, Sandaipettai Street, Madurai. (2877)
- Rangaswamy (D.) & Co.**, (D. Rangaswamy and C. A. Natarajan), 1st Floor, Vanguard House, Second Line Beach, Madras—1.
- Rangaswamy, D., A (7-9-50), **D. Rangaswamy & Co.**, First Floor, Vanguard House, Second Line Beach, Madras—1. (1863)
- Rangaswamy (P.) & Co., (P. Rangaswamy), No. 40, Block IV, Kumara Park, West Extension, Bangalore—3.
- Rangaswamy, Puttur, B.A., A. (7-1-55), **P. Rangaswamy & Co.**, No. 40, Block IV, Kumara Park, West Extension, Bangalore—3. (3067)

- †Rangaswamy, Thiruvellore Thattai, M.A., A. (24-9-49), Accountant, Standard Vacuum Oil Company, P.B. No. 115, Madras—1. (1602)
- Rangaswamy, Veerappa, A. (19-6-51), No. 4, Anegundi Lane, Hospital Road, Bangalore—2. (2023)
- Rangaswamy Iyengar, Sitaram, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Swamy & Co., No. 6, Ganapathy Agraharam, Dindigul. (300)
- Rangnekar, Gangadhar Vishnupant, B.Com., A. (1-7-49), F. (1-4-53), 45. Narayanbag, Indore City. (980)
- †Ranken, Francis, A. (1-7-49), C/o Jessop & Co. Ltd., 63, Netaji Subhas Road, Calcutta—1. (1252)
- Rao & Co.**, (P. V. Rao), "Sitampeta", Rajahmundryaram.
- †Rao, Addanki Ramachandra, A.S.A.A., A. (4-11-54), C/o Shri C. S. Sastri, 15, Armenian Street, Madras—1. (3016)
- Rao, A. Gopalakrishna, B.Com., A. (3-10-50), **A. Gopalakrishna Rao & Co.**, B-6-56, Sultan Bazar, Hyderabad (Dn.). (1873)
- Rao (A. K.) & Co.**, (H. A. K. Rao), No. 6, First Floor, City Market Buildings, Bangalore—2.
- Rao, Adige Umanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Canara High School Road, Kodailbail Post, Mangalore—3. (353)
- Rao, Chillara Ramakoteswara, B.Com., A. (22-9-52), **Rao & Nathan**, Patnambazar, Guntur. (2286)
- Rao, Gady Krishna, B.Com., A.S.A.A., A. (4-12-52), **G. K. Rao & Co.**, 1-D, Kingsway, Secunderabad—Dn. (2336)
- Rao (G. K.) & Co.**, (G. K. Rao), 1-D, Kingsway, Secunderabad.
- Rao, G. Lakshmana, B.Com., A. (13-2-53), 192/3, Behind Central Police Station, Mysore. (2409)
- Rao, Hosabettu Anantha Krishna, B.A., A. (8-7-52), **A. K. Rao & Co.**, No. 6, First Floor, City Market Buildings, Bangalore—2. (2231)
- Rao (K. S. V.) & Co.**, (K. S. V. Rao), Mustafa Building, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Rao, Koikude Babu, B.A., A. (31-7-53), Kodiyalbail, Mangalore—3. (2577)
- Rao, Kota Virabhadra, B.Com., A. (1-7-49), with **Brahmayya & Co.**, 18/146, Besant Road, Gandhinagar, Vijayawada—2. (1339)
- Rao, Kuchimanchi Purnachandra, B.Com., A. (3-11-52), with **Brahmayya & Co.**, Ground Floor, Mysore Sugar Company Buildings, Sri Jayachamaraja Wadiar Road, Bangalore—2. (2319)
- Rao, Mallimadugula Venkata Ramana, B.Com., A. (4-2-54), Townshall Road, Visakhapatnam. (2786)
- Rao, M. Ramachandra, B.A., A. (1-7-49), C/o The Associated Cement Cos. Ltd., Finance & Accounts Department, No. 1, Queens Road, Bombay—1. (1433)
- Rao, Narayana Rao Venkata Krishna, A. (26-3-54), **N. V. K. Rao & Co.**, 41, Hamam Street, 1st Floor, Fort, Bombay. (2819)
- Rao & Nathan**, (C. R. Rao and C. R. Loganathan), Patnam Bazar, Guntur, also at 7461, Khandoji Bazar, Secunderabad—Dn.
- Rao (N. V. K.) & Co.**, (N. V. K. Rao), 41, Hamam Street, 1st Floor, Fort, Bombay.
- Rao, P. Gopalkrishna, B.Sc., A. (26-9-49), 329, Thambu Chetty Street, Madras—1. (1607)
- Rao, Padamannur Krishna, B.A., B. Com., A. (19-3-53), "Pushpa Vihar", Bunt's Hostel Road, Kodialbail, Mangalore—3. (2442)
- †Rao, Pathumdi Venkata, M.A., Flg. Off., A. (1-7-49), S. No. 33, Central Vista Hostel, Queensway, New Delhi. (1460)
- †Rao, Raghavendra Rao Nemakal, A. (15-12-54), C/o The Tata Oil Mills Co. Ltd, Tatapuram. (3047)
- Rao & Rao**, (K. Madhusudana Rao and K. V. Subba Rao), Bapatla, (Guntur District), also at Eluru.
- Rao, Shivar Jaya, B.Com., A. (30-10-53), 1815, III Cross Road, Malleswaram, Bangalore—3. (2703)
- Rao (S. S.) & Co.**, (S. Suryanarayana Rao), 7, Kondi Chetty Street, Madras—1.
- Rao, Viswanadham Ganapathy, A. (17-8-54), with V. B. R. Sarma, F.C.A., Rajahmundry, 8/67, Aryapuram, Rajahmundry. (2913)

- Rao, V. Rama Mohana, B.Com., A. (7-1-53), with **M. Anandam & Co.** 6549, Kingsway, Secunderabad. (2351)
- †Rao, Venkata Ranganatha, G.D.A., A. (1-7-49), 76, Hindu Friends Society Jogeshwari, Bombay. (1298)
- Rao, Venkoba Ranganatha, A. (31-10-53), Commercial Road, Ootacamund. (2709)
- Rao, Yarramalli Virabhadra, B.Com., A. (1-7-49), F. (23-6-54), **Rowe & Pal**, Kotha Agraharam, Vizianagram. (1498)
- Rasool, Shariatur, G.D.A., A (1-7-49), F. (16-8-49), Dodhpur Road, Aligarh. (115)
- †Rastogi, Nawal Kishore, B.Com., A. (4-6-53), Asstt. Controller of Stores, Modi Spg. & Wvg. Mills Co. Ltd., Modinagar. (2529)
- †Rathnam, K. R., B.Com., A. (23-10-52), 6/86, W.E.A., Karolbagh, New Delhi. (2316)
- †Ratnam, Avanasi Ramanatha, B.Com., A. (22-10-53), 16, Pinjala Subramaniam Road, T'Nagar, Madras—17. (2691)
- Ratnam & Co.**, (D. V. Ratna Sastry), Block No. 3, Mahboobpal Manzil, Jambagh, Hyderabad-Dn.
- Ratnam, Jesu Soosai, B.A., A(27-9-54), 131, High Road, Tirunelveli Jn. (2982)
- †Ratnam, Ramasundara Naga, B.Com., A. (29-10-54), Probationer, Indian Audit 2 Accounts Service, 8/15, Edward Elliots Road, Mylapore, Madras—4. (3009)
- †Raval, Narendraprasad Umiashanker, B.A. (Hons.), A. (1-7-49), Income-tax Officer, Class I, Grade II, Circle II, Ward C(1), Ahmedabad. (1312)
- †Rawal, Harshadroy Girijashanker, B.Com., A. (1-7-49), Padma Kunj, 13, Juhu Road, Santa Cruz (West), Bombay—23. (1042)
- Ray & Co.** (S. Ray), 1, Madan Street, Calcutta—13.
- Ray (A. B.) & Co.**, (A. B. Ray) 7, Old Court House Street, Calcutta—1.
- †Ray, Ajit Kumar, B.Sc., B.Com., A. (1-4-54), P-257, Monoharpukar Road, 3rd Floor-North, Calcutta—29. (2835)
- Ray, Amal Baran, B.Com., A. (19-8-54), **A. B. Ray & Co.**, 7, Old Court House Street, Calcutta—1. (2920)
- Ray, Amitava, B.Sc., A. (1-7-49), 27, Allenby Road, Calcutta—20. (1166)
- Ray, Amiya Nath, A. (1-7-49), F. (16-8-49), **Ray & Ray**, 6, Church Lane, Calcutta—1. (69)
- Ray, Anilendu, B.Com., A. (1-7-49), F. (20-4-54), **Ray & Bhattacharya**, 8, Old Post Office Street, Calcutta—1. (1277)
- †Ray, Anupam, B.Com., A. (6-8-54), 1/1, Fern Road, Calcutta—19. (2908)
- Ray, Anupam Chandra, B.Com., A. (1-4-53), B/15, C.I.T. Buildings, Christophur Road, Entally, Calcutta—14. (2451)
- Ray, Basanta Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **B. K. Ray & Co.**, 14, Bentinck Street, Calcutta. (132)
- Ray & Bhattacharya**, (A. Ray and R. K. Bhattacharya), 8, Old Post Office Street, Calcutta.
- †Ray, Bikas Chandra, A.S.A.A., A. (25-9-51), Accountant, Assam Old Co. Ltd. Bungalow No. 29, Digboi P.O. (2081)
- Ray, Bimalansu, B.Com., A. (1-7-49), 16-Q, Dover Lane, Ballygunge, Calcutta. (1445)
- Ray, Bimal Chandra, B.Sc., A. (1-7-49), F. (1-4-52), 106/I-C, Hazra Road, Calcutta—26. (747)
- Ray, Biswa Nath, B.Com., A. (15-2-55), **B. N. Ray & Co.**, 7, Old Post Office Street, 1st floor, Calcutta—1. (3103)
- Ray (B. K.) & Co.**, (B. K. Ray and S. Chatterji), 14, Bentinck Street, Calcutta—1.
- Ray (B. N.) & Co.**, (B. N. Ray), 7, Old Post Office Street, 1st Floor, Calcutta—1.
- Ray, Brajendra Krishna, B.Com., A. (1-7-49), F. (29-5-50), 2, Dalhousie Square East 1st Floor), Calcutta—1. (924)
- Ray, Kalidas, B.Com., A. (1-7-49), 31/C, Ramakrishna Samadhi Road, P.O. Narkeldanga, Calcutta. (1163)
- Ray, Manindra Kumar, B.Sc., A. (1-7-49), 188/A, Rash Behari Avenue, Calcutta—29. (1392)
- Ray, Nripendra Nath, M.A., B.L., A. (1-7-49), 20, Madan Mitra Lane, P.O. Beadon Street, Calcutta. (1058)

- †Ray, Ramesh Chandra, B.Com., A. (1-7-49), 31, Ram Mohan Dutt Road, P. O. Elgin Road, Calcutta—20. (1259)
- Ray & Ray**, (A. N. Ray and S. N. Sen), 6, Church Lane, Calcutta—1.
- Ray, Subodhchandra, M.A., A. (1-7-49), F. (16-8-49), **Ray & Co.**, 1, Madan Street, Calcutta—13. (884)
- †Ray, Sukhendu, B.Sc., A.S.A.A., A. (20-8-53), 148, Rashbehary Avenue, Calcutta—29. (2617)
- Ray Choudhury, Nabendu Kumar, B.Com., A. (16-2-52), N. K. **Ray Choudhury & Co.**, 111-B, Netaji Subhas Road, (Room No. 9), Calcutta—1. (2150)
- Ray Choudhury (N. K.) & Co.**, (N. K. Ray Choudhury), 111-B, Netaji Subhas Road, (Room No. 9), Calcutta—1.
- Ray Moulik & Co.**, (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.
- Ray Moulik, Anindya Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Ray Moulik & Co.**, 3, Mangoe Lane, Calcutta. (332)
- Read (George) & Co.**, (St. J. Demetrius and D. N. Mukherjee), Avenue House, Chowringhee Square, Calcutta—1. also at 1, Auckland Villas, Gandhi Road, Darjeeling.
- Reddy, C. Chandrasekhara, G.D.A., A. (24-6-50), F. (22-8-50), **V. Rajaram & Co.**, Salifee Manzil, No. 20, Armenian Street, Madras—1. (1772)
- Reid, Robert, A. (1-7-49), C/o Mackinon Mackenzie & Co., 16, Strand Road, Calcutta. (1429)
- Relan, Ram Chand, B.A., A. (21-1-53), **R. C. Relan & Co.**, 174, Kamala Market, New Delhi—1. (2366)
- Relan (R. C.) & Co.**, (R. C. Relan and A. K. Jain), 174, Kamala Market. New Delhi—1.
- Reilan, Balkishan Mohrimal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Rallan & Co.**, 5010, Sirkilwanal, Hauz Qazi, Delhi. (316)
- Rengan, S., B.A., A. (1-7-49), **Alyar & Co.**, 3rd Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension, New Delhi—1. (1005)
- Renganathan, Seshadri, G.D.A., A. (1-7-49), **S. R. Nathan & Co.**, 8th Cross, No. 98, Wilson Gardens, Bangalore City. (711)
- Rengaswami, Melappalaiyam Sudarsan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, Tennore High Road, Tiruchirapalli. (181)
- Reporter (P. M.) & Co.**, (P. M. Reporter), N/20, Nawroze Baug, Lalbaug, Parel, Bombay—12.
- Reporter, Phiroze Marzban, A. (28-8-52), **P. M. Reporter & Co.**, N/20, Nawroze Baug, Lalbaug, Parel, Bombay—12. (2262)
- †Richards, George Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry, London, E.C. 2. (1521)
- †Richmond, William John, A. (1-7-49), C/o The Gramophone Co. Ltd., 7, Spencer's Building, McLeod Road, Post Box No. 451, Karachi. (1118)
- Rindani, Mansukhray Jugatray, B.Com., A. (26-6-50), **M. J. Rindani & Co.**, Ram Nivas, Opp. Alfred High School, Rajkot. (1770)
- Robson, Sir Thomas Buston, A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1380)
- Row, M. Venkata, M.A., A. (1-4-54), Chief Accounts Officer, Bombay Zone, Indian Air Lines Corporation, Bombay Airport, Bombay—29. (2838)
- Rowe and Pal**, (N. V. Venugopal, A. Krishnamurthi, Y. Virabhadra Rao and V. Srinivasan), 12, Thambu Chetty Street, Madras, also at Kotha Agraharam, Vizianagram, Lake View, Berhampur, 5-B, Clive Ghat Street, Calcutta and Sk. Ibrahim Bux Building, Oriya Bazaar, Cuttack.
- Roy (A. M.) & Co.**, (A. K. Chattopadhyay), 1/B, Old Post Office Street, Calcutta.
- Roy, A. C., B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co.**, 1-B, Old Post Office Street, Calcutta. (152)
- Roy (A. M.) & Co.**, (A. K. Chattopadhyay), 1/B, Old Post Office Street, Calcutta.
- Roy (A. M.) & Co.**, (A. M. Roy), 7-A, Akrur Dutt Lane, Calcutta—12.
- Roy, Amiya Mohan, B.Sc., A.S.A.A., A. (1-7-49), F. (25-9-50), **A. M. Roy & Co.**, 7-A, Akrur Dutt Lane, Calcutta—12. (1547)
- †Roy, Anil Kumar, B.A., A. (1-7-49), F. (13-10-49), C/o Orr, Dignam & Co., 29, Netaji Subhas Road, Calcutta—1. (580)

- Roy & Bagchi**, (H. Bagchi and C. S. Ramalingam), 8/2, Hastings Street, Calcutta-1.
- †**Roy, Bhupendra Mohan**, M.A., A.S.A.A., A. (1-7-49), 1, Kabir Road, P.O. Kalighat, Calcutta—26. (596)
- †**Roy, Bibhuti Bhushan**, B.A., A.S.A.A., A. (1-7-49), with **Price, Watterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1029)
- †**Roy, Bimala Prosad**, B.A., B.L., A. (1-7-49), F. (21-5-51), Registrar of Joint Stock Companies, West Bengal "Eastern Court", P-29, Mission Row Extension, Calcutta. (602)
- Roy, Dilbag**, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), **Roy Malhotra & Co.**, Kashmere Gate, Delhi. (202)
- Roy, Guneshwar**, M.A., B.Com., A. (30-4-52), Assistant Accounts Officer, Damodar Valley Corporation, P.O. Durgapur. (Dist. Burdwan). (2203)
- Roy, Hari Prosanna**, B.Sc., G.D.A., A. (1-7-49), F. (18-7-50), 8/1A, Shamananda Road, Bhowanipur, Calcutta—25. (339)
- Roy (J. M.) & Co.**, (J. M. Roy), Temple Chambers, 2nd Floor, 6, Old Post Office Street, Calcutta.
- Roy, Jitendra Mohan**, G.D.A., A. (1-7-49), F. (16-8-49), **J. M. Roy & Co.**, Temple Chambers, 2nd Floor, 6, Old Post Office Street, Calcutta. (363)
- Roy (K. C.) & Co.**, (K. C. Roy), 10, Old Post Office Street, Ground Floor, Right Block, Calcutta—1.
- Roy, Kshitish Chandra**, M.A., (Com.), A.S.A.A., A. (8-8-50), **K. C. Roy & Co.**, 10, Old Post Office Street, Ground Floor, Right Block, Calcutta—1. (1817)
- Roy (N. C.) & Co.**, (N. C. Roy), 12, Waterloo Street, Calcutta—1.
- Roy, Nirmal Chandra**, B.Com., LL.B., A. (11-2-53), **N. C. Roy & Co.**, 12, Waterloo Street, Calcutta—1. (2404)
- Roy (N. K.) & Co.**, (N. K. Roy), P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta.
- Roy, Nripendra Krishna**, M.Sc., A.S.A.A., A. (1-7-49), F. (16-8-49), **N. K. Roy & Co.**, P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta. (238)
- †**Roy, Radhashyam**, B.Com., A. (17-6-53), 20, Bysack Street, Burrabazar, Calcutta—7. (2537)
- †**Roy, Raj Kumar**, B.Com., A. (13-11-54), 8, Deben Sen Lane, Calcutta—31. (3036)
- †**Roy, Ranendra Nath**, B.Com., A. (1-5-54), P. 257, Monohar Pukur Road, 3rd Floor, Southern Flat, Calcutta—29. (2855)
- Roy (R. N.) & Co.**, (R. N. Roy), 6, Hastings Street, Lindlie Chambers, 3rd Floor, Calcutta—1.
- Roy, Rathindra Nath**, B.Com., A. (1-7-49), F. (7-7-51), **R. N. Roy & Co., Lindlie Chambers**, 3rd Floor, 6, Hastings Street, Calcutta—1. (609)
- Roy, Satyabrata**, F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co.**, 1-B, Old Post Office Street, Calcutta. (825)
- †**Roy, Satyendra Chandra**, B.Sc., A. (1-7-49), Chief Accountant, Airways (India) Ltd., 15, Ganesh Chandra Avenue, Calcutta. (843)
- Roychoudhuri & Co.**, (S. K. Roychoudhuri), 244-B, Vivekananda Road, Calcutta—6.
- Roychoudhuri, Sudhir Kumar**, B.Com., A. (22-5-50), **Roychoudhuri & Co.**, 244-B, Vivekananda Road, Calcutta—6. (1737)
- Roy Choudhury, Bijoy Kumar**, B.Com., A. (13-10-54), 43, Baloram Mazumdar Street, Calcutta—5. (2988)
- Roy Choudhury (J. N.) & Co.**, (J. N. Roy Choudhury), 22, Canning Street, Calcutta—1.
- Roy Choudhury, Jyotirindra Nath**, G.D.A., A. (1-7-49), F. (16-8-49), **J. N. Roy Choudhury & Co.**, 22, Canning Street, Calcutta—1. (337)
- Roy Chowdhury (A.) & Co.**, (A. Roy Chowdhury), 12, Chowringhee Square, 2nd Floor, Calcutta.
- Roy Chowdhury, Arun Kumar**, B.Com., A. (26-8-53), with **A. M. Roy & Co.**, 1-B, Old Post Office Street, Calcutta—1. (2627)
- Roy Chowdhury, Auravinda**, B.Com., A. (1-8-53), **A. Roy Chowdhury & Co.**, 12, Chowringhee Square, 2nd Floor, Calcutta. (2581)
- Roy Chowdhury (B.) & Co.**, (B. Roy Chowdhury), 7, Esplanade East, Lakshmi Building, Calcutta—1.
- Roy Chowdhury, Bivas Chandra**, B.Com., A. (4-9-52), **B. Roy Chowdhury & Co.**, 7, Esplanade East, Lakshmi Building, Calcutta—1. (2265)

- †**Roy Chowdhury**, Harendra Kumar, B.Sc., A.S.A.A., A. (20-9-54), 5, Park Road, Burn Pur, Dist. Burdwan. (2958)
- Roy Chowdhury (K. C.) & Co.**, (K. C. Roy Chowdhury), 12, Dalhousie Square East, Calcutta.
- Roy Chowdhury**, Kshiltish Chandra, G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Roy Chowdhury & Co.**, 12, Dalhousie Square East, Calcutta. (342)
- Roy Chowdhury & Moitra**, (P. K. Guhathakurta), 7, Hastings Street, Calcutta.
- Roy Chowdhury**, Sachindra Mohan, M.A., B.Com., A. (21-3-50), F. (28-3-55), **S. M. Roy Chowdhury & Co.**, 3, Mangoe Lane, Calcutta—1. (1660)
- Roy Chowdhury (S. M.) & Co.**, (S. M. Roy Chowdhury), 3, Mangoe Lane, Calcutta—1.
- Roy Malhotra & Co.**, (B. R. Malhotra and D. Roy), Kashmere Gate, Delhi.
- Rudra**, Asit Baran, B.Sc., B.L., G.D.A., A. (1-7-49), F. (16-8-49), Paul & Rudra, No. 3, West Gumtee, Jalpaiguri. (302)
- Rudra (R. N.) & Co.**, (R. N. Rudra), Rajendra Path, Patna.
- Rudra**, Rabindranath, B.Com., A. (1-7-49), F. (23-3-50), **R. N. Rudra & Co.**, Rajendra Path, Patna. (865)
- Rustagi**, Hoshiar Singh, B.Com., A. (7-2-55), **H. S. Rustagi & Co.**, 26, Gadodia Market, Delhi. (3093)
- Rustagi (H. S.) & Co.**, (H. S. Rustagi), 26, Gadodia Market, Delhi.
- †**Rustomji**, Minoo Kaikhosru, B.A. (Hons.) (Lond.), A. (1-7-49), Controller of Accounts, Tata Locomotive & Engineering Co. Ltd., Jamshedpur—4. (1463)
- Rustomji N. Mehta & Co.**, (R. N. Mehta and P. N. Mehta), 35-37, Hamam Street, 2nd Floor, Fort, Bombay, also at Krishnapura Main Road, 1st Floor, Indore.
- Sachdev (D. R.) & Co.**, (D. R. Sachdev), 55, Commercial Chambers, Masjid Bunder Road, Bombay—3.
- Sachdev**, Dwarkadas Ranchhoddas, B.Com., A. (11-3-53), **D. R. Sachdev & Co.**, 55, Commercial Chambers, Musjid Bunder Road, Bombay—3. (2436)
- Sachdev**, Satindar Nath, G.D.A., A. (1-7-49), F. (3-5-50), **S. N. Sachdev & Co.**, 4, Kashmere Gate, Delhi. (629)
- Sachdev (S. N.) & Co.**, (S. N. Sachdev), 4, Kashmere Gate, Delhi.
- Sadagopachari**, Krishnamachari, B.A., A. (1-7-49), F. (1-6-50), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P. B. No. 1354, Madras—1. (903)
- †**Sadar**, Shaikh Hussain, G.D.A., A. (29-11-49), Income-tax Officer, Nawab Bungalow, Khanpur, Syedwada, Ahmedabad. (1625)
- Sah**, Gobind Prasad, B.Com., A. (29-7-53), Senior Accounts Assistant, Tata Locomotive & Engineering Co. Ltd., Jamshedpur. (2567)
- Sah**, Prabhat Ranjan, M.Com., F.B.T.I. (Lond.), A. (17-4-53), "Shamaram", Durga Kund, Banaras—5. (2463)
- †**Saha**, Asutosh, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (Industry & Commerce Division), Government of India, Shahjehan Road, New Delhi. (583)
- Saha (B. G.) & Co.**, (Braja Gopal Saha), 1, British Indian Street, Calcutta—1.
- Saha**, Braja Gopal, M.A., B.Com., A. (28-10-54), **B. G. Saha & Co.**, 1, British Indian Street, Calcutta—1. (3004)
- Saha**, Girindra Mohan, B.Com., F.S.A.A., A. (1-7-49), F. (3-11-51), **G. Basu & Co.**, 6, Hastings Street, Calcutta. (947)
- Saha**, Gopal Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Shaha & Co.**, 10, Old Post Office Street, Calcutta. (341)
- Saha**, Hiron Kumar, B.Com., A. (1-7-49), F. (28-8-51), Saha & Majumder, 23A, Netaji Subhas Road, 2nd Floor, Calcutta. (875)
- Saha (I. M.) & Co.**, (I. M. Saha), 48, Balaram Mazumder Street, Top Floor, Calcutta—5.
- Saha**, Indra Mohan, B.Com., A. (1-11-54), **I. M. Saha & Co.**, 48, Balaram Mazumder Street, Top Floor, Calcutta—5. (3010)
- Saha & Majumdar**, (R. N. Saha and H. K. Saha), 23A, Netaji Subhas Road, 2nd Floor, Calcutta.
- Saha**, Rabindra Nath, B.Sc., A. (1-7-49), F. (16-8-49), Saha & Majumder, 23A, Netaji Subhas Road, 2nd Floor, Calcutta. (808)

- Saha (S. P.) & Co., (S. P. Saha), 5, Hastings Street, 1st Floor, Calcutta.
- Saha, Sarada Prasad, B.Com., A. (23-3-50), S. P. Saha & Co., 5, Hastings Street, 1st Floor, Calcutta. (1680)
- Sahai (V.) & Co., (V. Sahai), 36/G, Connaught Circus, Opp. 90 Block, New Delhi.
- Sahai, Vishnu, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), V. Sahai & Co., 36/G, Connaught Circus, Opp. 90 Block, New Delhi. (443)
- †Sahgal, Amrit Lal, B.A., L.L.B., A. (1-7-49), Income-tax Appellate Tribunal, Shah-jahan Road Hutmants, Block-2, New Delhi. (189)
- Saigal, P. N., A. (1-7-49), F. (16-8-49), Near Kamachha P.O., Banaras. (1560)
- Saikia, Jnanendra Nath, B.Com., A. (17-4-51), Tarajan, Jorhat. (1980)
- Sajun, Habib Gulamhusein Lalji, B.Com., A. (20-7-53), with Habib & Co., 75, Mohamedalli Road, Bombay—3. (2555)
- Sakhardande & Co., (M. A. Sakhardande), Examiner Press Building, Dalal Street, Fort, Bombay—1.
- Sakhardande, Moreshwar Anandrao, A. (1-7-49), F. (11-11-49), Sakhardande & Co., Examiner Press Building, Dalal Street, Fort, Bombay. (851)
- Saksena, Bahadur Lal, B.A., A. (31-5-51), Pradhan & Co., Jaigunj, Aligarh. (2006)
- Saksena, Man Mohan Lal, B.Com., L.L.B., A. (1-7-49), F. (17-8-54), Man Mohan Lal & Co., 55/109, General Ganj, Kanpur. (1310)
- †Saksena, Shiv Prasad, B.Com., L.L.B., A. (1-7-49), Treasury Officer, Outside Peergate, Bhopal. (1560)
- Salarpuria, Gajadhar, B.Com., A. (11-3-55), Jaju & Co., No. 1, Netaji Subhas Road, 1st Floor, Calcutta. (3118)
- Salve & Co., (N. K. P. Salve), Asha Villa, New Colony, Nagpur.
- Salve, Narendra Kumar P., B.Com., A. (9-9-50), Salve & Co., Asha Villa, New Colony, Nagpur. (1867)
- Sambamurthi, Balakrishna, B.Com., A. (18-9-52), No. 4, First Street, Abhiramapuram, Teynampet P.O., Madras—18. (2282)
- †Sambamurthi, Melakkaveri Natesa Iyer, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Accountant Member, Income-tax Appellate Tribunal, Madras Bench, 17, Rajaratnam Street, Kilpauk, Madras—10. (215)
- Sambandamurthy, A., G.D.A., A. (1-7-49), F. (16-8-49), Murthy & Co., Gunfoundry, Barman Building, Hyderabad (Deccan). (639)
- Sambasiva Ayyar, Ayalur Krishna Iyer, A. (1-7-49), F. (11-12-50), R. G. N. Price & Co., 202, Mount Road, P.O. Box No. 335, Madras. (987)
- Sambhu N. De & Co., (Sambhu Nath De), 1-B, Old Post Office Street, Calcutta—1.
- Sambiah, Kannappady Sitharama, G.D.A., A. (1-7-49), F. (16-8-49), 45, Lansdowne Terrace, Kallighat, Calcutta—26. (308)
- Sambiah, Parvataneni, B.A., A.S.A.A., A. (1-7-49), F. (23-1-51), Brahmayya & Co., Ground Floor, Mysore Sugar Company Buildings, Sri Jayachamaraja Wadiar Road, Bangalore—2. (771)
- †Sampat, Jamnadas Ramdas, B.Com., A. (1-10-52), 287-A, Sion-Matunga Estate, "Jyoti Sadan", 2nd Floor, Flat No. 2, Bombay—22. (2292)
- Sampat, Karasandas Vasanji, G.D.A., A. (1-7-49), 363, Girgaum Road, Opp. Thakurdwar Post Office, Bombay. (765)
- †Sampat, Mathuradas Dharamshi, G.D.A., A. (1-7-49), Accountant, National Insurance Co. Ltd., 7, Council House Street, Calcutta. (840)
- Sampat, Pratapsinha Vasanji, B.Com., A. (4-3-54), 506, Sir Vithaldas Chambers, 5th Floor, Apollo Street, Fort, Bombay—1. (2805)
- Sampath Kumaran & Co., (P. T. Sampath Kumaran), Purushottam Buildings, Madras—2.
- Sampath Kumaran, P.T., A. (4-4-50), Sampath Kumaran & Co., Purushottam Buildings, Madras—2. (1692)
- †Sampathkumaran, S., B.Com., A. (24-11-53), C/o T. R. Mills, 5th Main Road, Chamarajpet, Bangalore—2. (2742)
- Sampath, Magaral Shanmuga, B.Com., A. (11-2-53), Thiagarayapuram, Officer's Line, Vellore. (2407)
- Sampath, N., B.Com., A. (6-2-53), Government Arts College Road, Coimbatore. (2394)

Sam Singh, N., A. (21-6-51), Shimoga. (2025)

†Samuel, Cherukara Samuel, A. (28-5-53), C/o Lever Brothers (India) Ltd., Scindia House, Bombay—1. (2524)

†Sanders, Harry James, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane, London. E.C. 2. (1363)

Sanghavi (C. N.) & Co., (C. N. Sanghavi), Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road, Bombay—2.

Sanghavi, Chhotalal Nimchand, B.Com., A. (7-8-52), C. N. Sanghavi & Co., Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road, Bombay—2. (2244)

Sanghavi & Co., (R. M. Sanghavi), Pattani Building, Near Jubilee Garden, Rajkot.

Sanghavi, Jaysukh Becharlal, B.Com., A. (20-7-53), C/o Jawahar Stores, D'Silva Road, Dadar, Bombay—28. (2562)

Sanghavi, Ramniklal Manilal, B.Com., A. (1-7-49), **Sanghavi & Co.**, Pattani Building, Near Jubilee Garden, Rajkot. (1141)

Sanghvi & Co., (H. D. Sanghvi), 48, Commercial Chambers, 3rd Floor, Muszid Bunder Road, Bombay—3.

Sanghvi, Harshadlal Dungarshi, B.Com., A. (20-5-52), **Sanghvi & Co.**, 48, Commercial Chambers, 3rd Floor, Muszid Bunder Road, Bombay—3. (2213)

†Sanghvi, Ramniklal Amratlal, B.Com., A. (29-7-53), 451-63, Falkland Road, Dinesh Building, 2nd Floor, Bombay—4. (2572)

Sankar Aiyar (V.) & Co., (S. S. Ayyar, A. Venkateswaran, V. Kuppuswamayya and S. Srinivasan), Deepak Mahal, 4th Floor, Marine Drive, Bombay, also at Scindia House, New Delhi, and 4-D, Dalhousie Square East, "Stephen House", Calcutta—1

†Sankaran, A.N., B.A., A. (26-4-51), Lakshmiapuram Street, Karaikudi. (1991)

Sankran, G., G.D.A., A. (1-7-49), F. (16-8-49), 2, Swarnambigal Agraharam, Salem (305)

Sankaran, N., B.Com., A. (13-8-53), 32/4, Usman Road, Thyagarayanagar, Madras —17. (2604)

Sankaran, Natesa, G.D.A., A. (1-7-49), F. (16-8-49), **Sankaran & Raman**, National Insurance Building, Esplanade, Madras. (310)

Sankaran, R., B.Com., A. (1-7-49), F. (20-8-54), No. 1, Kamala Street, Tallakulam P.O., Madhurai. (1302)

Sankaran & Raman, (N. Sankaran and S. Subbaraman), National Insurance Buildings, Esplanade, Madras.

Sankaran, Trichy Sundararaja, B.A., A. (27-8-54), S/o Dr. S. Sundararajan, District Medical Officer, 2/55, Hasthampatti, Salem. (2927)

Sankaranarayanan, Vaidyanathan, B.Sc., A. (28-1-55), with **Aiyar & Co.**, 20, Lakshmi Insurance Building, 3rd Floor, Ajmeri Gate Extension, New Delhi. (3085)

Sankararaman, T.S., B.A., A. (11-10-52), 43, Town Railway Station Road, Salem. (2307)

Sant, Ramakant Dinanath, A. (18-8-50), 83, Budhwar Peth, Poona—2. (1826)

Santhanam, Kunjithapatham, B.Com., A. (4-8-53), No. 3, Lakshmiapuram, Tennur, Trichurapalli. (2584)

Santhanam, T.M., B.A., A. (16-10-50), S. Sundaresan & Co., 55, East Second Street, Pudukottai. (1885)

†Santhanam, V., B.Com., A. (17-11-51), with **Lovelock & Lewes**, Mercantile Bank Building, 1st Line Beach, P.B. No. 1720, Madras. (2110)

Santhappa, Siva, B.Com., A. (17-9-53), **Vaithisvaran & Co.**, 35, Sri Narasimharaja Road, Bangalore—2. (2673)

Sanyal, Asok, B.Sc., B.Com., A. (8-10-54), **Sanyal & Samanta**, 13/3, Central Park, Calcutta—32. (2978)

Sanyal (G.) & Co., (G. Sanyal and H. N. Bhaduri), Temple Chambers, 6, Old Post Office Street, Calcutta—1.

Sanyal, Gaurisankar, B.Com., A. (25-11-49), F. (25-12-54), **G. Sanyal & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1822)

Sanyal, Monoj Mohan, B.Com., A. (23-4-53), 34/1, Madan Mitra Lane, Calcutta—6. (2478)

Sanyal, Nripendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (3-1-50), N. Sarkar & Co., 17, Mango Lane, Calcutta. (375)

Sanyal & Samanta, (Asok Sanyal), 13/3, Central Park, Calcutta—32.

Sapthrushy, E., A. (1-7-49), F. (7-1-54), N. M. Swamy & Co., 18, Keshari Buildings, Nizamshahi Road, Hyderabad (Dh.). (1354)

Saradhi, Chunduru Pardha, B.Com., B.L., A. (11-1-55), Ganganammapet, Tenali. (3074)

Saraf & Co., (D. P. Singh Saraf), Bazar Khazanchian, Hissar.

Saraf, Dharam Pal Singh, B.Com., A. (16-10-51), Saraf & Co., Bazar Khazanchian, Hissar. (2089)

Saraiya, Mansinh Chatrabhuj, B.Com., A. (20-1-54), M. C. Saraiya & Co., 1st Floor, Wadia Building, 19-21, Dalal Street, Fort, Bombay—1. (2771)

Saraiya (M. C.) & Co., (M. C. Saraiya), 1st Floor, Wadia Building, 19-21, Dalal Street, Fort, Bombay—1.

Sarangapani, K. R., B.A., A. (20-2-51), Main Road, Shevapet, Salem. (1958)

Sardar Bahadur & Co., (S. B. Mathur), 2842, Pacca Katra, Kinari Bazar, Delhi.

†Sardesai, Prabhakar Narhar, B.Com., A. (27-2-54), Block No. 12, Janki Niwas, Fule Road, Naigaum, Bombay—14. (2804)

Sarkar, Arun Prakash, B.Com., A. (1-7-49), Das Sarkar & Co., 8/2, Hastings Street, Calcutta—1. (1432)

Sarkar, Asoke Kumar, B.Sc., A. (1-7-49), F. (16-8-49), Plot No. 6, C.I.T. Scheme No. 51, Madanmohan Tala, Calcutta—5. (781)

Sarkar Bhattacharya & Co., (P. K. Bhattacharya), 52/1B, Bow Bazar Street, Calcutta—12.

†Sarkar, Bijay Kumar, G.D.A., A. (1-7-49), 8/D, Ekdalia Place, Ballygunge, Calcutta. (1525)

†Sarkar, Durga Charan, A. (1-7-49), with Price, Waterhouse, Peat & Co., 6, Brindabon Pal Lane, Calcutta—3. (1162)

Sarkar (K. C.) & Co., (K. C. Sarkar), Room No. 46, Stephen House, 4 and 5, Dalhousie Square, Calcutta.

Sarkar, Kshitish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), K. C. Sarkar & Co., Room No. 46, Stephen House, 4 and 5, Dalhousie Square, Calcutta. (297)

Sarkar, Mrinal Kanti, B.A., A. (1-7-49), F. (9-8-54), M. K. Sorcar & Co., Santipara Main Road, P.O. Rehabari, Dibrugarh. (1490)

Sarkar (N.) & Co., (B. N. Mukhopadhyay and N. N. Sanyal), 17, Mango Lane, Calcutta.

Sarkar, Narendra Nath, M.A., F.S.A.A., A. (1-7-49), F. (11-10-50), Plot No. 605, Block "O", New Alipore, Calcutta—33. (68)

Sarkar, Parbati Kishore, B.Com., A. (9-7-53), 43, Dharamtalla Street, Top flat, Calcutta—13. (2549)

†Sarkar, Pradyot Kumar, A.S.A.A., A. (8-11-53), Accountant, Octavius Steel & Co., Ltd., 14, Old Court House Street, Calcutta. (2722)

†Sarkar, Sudhindra Nath, B.Sc., G.D.A., A. (1-7-49), C/o Commercial Tax Office, Burdwan. (471)

Sarkar, Sukumar De, B.Sc., A. (29-8-51), 1B, Old Post Office Street, 3rd Floor, Room No. 20, Calcutta. (2070)

Sarkar, Uday Shankar, B.A., B.Com., A. (6-11-54), 11/1/A, Halder Lane, Calcutta—12. (3028)

Sarma & Co., (R. L. Das Sarma), 8/2, Hastings Street, Top Floor, Room No. 20, Calcutta—1.

Sarma & Co., (V. B. Sarma), Aryapuram, Rajahmundry.

†Sarma, Gollakota Venkata Laxmana Surya Somayaji, G.D.A., A. (10-4-51), C/o Burmah-Shell Co., Connaught Circus, New Delhi. (1985)

Sarma, Kolluri Venkataramana, G.D.A., A. (1-7-49), Block No. 6, 2nd Floor, West View, 220, Bhalchandra Road, Matunga, Bombay—19. (1289)

Sarma, N. Bhagwan, A. (1-7-49), F. (16-8-49), 7 Wells, Visakhapatnam. (1566)

Sarma, Viswanadham Bhascara Rama, G.D.A., A. (1-7-49), F. (16-8-49), Sarma & Co., Aryapuram, Rajahmundry. (98)

Sarovar (D. V.) & Co., (V. D. Sarovar), Bellary.

- Sarovar, Vasudevarao Devanahalli, G.D.A., A. (1-7-49), F. (16-8-49), D. V. Sarovar & Co., Bellary. (426)
- Sastri, Chavali Subrahmanya, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sastri & Shah, 15, Armenian Street, Madras. (8)
- †Sastri, Dorbala Balagangadhara, A.S.A.A., A. (24-5-50), C/o Tea Estates India Ltd., Race Course Road, Coimbatore. (1740)
- †Sastri, Duggirala Venkata Subrahmanya, B.Com., A. (26-5-50), Regional Revenue Officer, Government Electricity Department, Kakinada. (1745)
- Sastri & Shah, [C. S. Sastri (and S. M. Yousuf for Hyderabad only)], 15, Armenian Street, Madras—1, also at National Indian Life Insurance Buildings, Shahra-e-Osmani, Hyderabad-Dn.
- Sastri, Venkatram, B.Com., A. (8-11-53), 155-A, Hindu Colony, Dadar, Bombay—14. (2721)
- Sastry, Duvvuri Venkata Ratna, B.Com., A. (5-11-54), Ratnam & Co., Block No. 3, Mahboobpal Munzil, Jambagh, Hyderabad—Dn. (3023)
- Sastry (P. V.) & Co., (P. V. Sastry), 29, Jeera, Secunderabad (Dn.).
- Sastry, Putcha Venkata, B.Com., A. (3-6-53), P. V. Sastry & Co., 29, Jeera, Secunderabad. (2527)
- Sastry, S. A. Gangadhara, M.A. (Litt.), LL.B., M.A. (Com.), A. (23-12-50), 15th Cross, Malleswaram, Bangalore—3. (1926)
- †Sastry, Viswanadham Venkata Srinivasa, B.Com., I.R.S., A. (21-6-51), Income-tax Officer, 12-B, Jatindra Road, Calcutta—29. (2026)
- Sathe, Shankar Govind, B.A., LL.B., A. (1-7-49), 892, Sadashiv Peth, Near Tulsi Bagh, Poona—2. (870)
- Sathiamurthy, Y., B.Com., A. (26-7-52), Peri Thilagraj & Co., 59, Broadway, Madras. (2237)
- Satyanarayana & Co., (G. Satyanarayana and D. S. Subrahmanyam), Amar Mansion, Raniganj, Secunderabad (Dn.).
- Satyanarayana, C.S., B.Com., A. (1-5-54), Crescent House, High Grounds, Bangalore —1. (2859)
- Satyanarayana, Garimella, B.A., A. (16-2-52), Satyanarayana & Co., Amar Mansion, Raniganj, Secunderabad (Dn.). (2163)
- †Satyanarayaniyah, K. M., B.A., A. (1-7-49), Chief Accounts Officer, Transport Commissioner's Office, 2, Rana Pratap Marg, Lucknow. (1030)
- Satyavadi (K. C. J.) & Co., (K. C. J. Satyavadi), 102-D, Kamla Nagar, Subzi Mandi, Delhi, also at 22, Badasarfa Bazar, Badjatia Building, Indore City.
- †Saxena, Krishan Pershad, B.Com., A. (30-1-53), 11, Virani Blocks, Mill Pura, Rajkot. (2385)
- Saxena, Raj Bhushan, M.Com., A. (14-1-53), 3062, Kucha Raja Sohan Lal, Delhi. (2357)
- †Seervai, Minoo Ardeshir, B.Com., A. (29-7-54), 518, Chira Bazar, Bombay—2. (2895)
- Seetharamalaih, Devineni, B.Com., A. (6-8-54), with Brahmayya & Co., 8138, Kingsway, Secunderabad-Dn. (2907)
- Seetharaman, K., G.D.A., A. (1-7-49), Block No. 2, Plot No. 263, Jitendra Villa, Sion, Bombay—22. (720)
- Seetharamarao, Nittoor, A. (5-9-50), Nittoor & Co., 32, Subedar Chatram Road, Bangalore. (1802)
- Sekhar & Co., (K. K. Chandrasekharan), 6827, Market Street, Secunderabad (Dn.).
- Sen, Ahindra Nath, B.A., A. (1-7-49), 71, Jatindra Mohan Avenue, Second Floor, Flat No. 4, Calcutta—5. (952)
- †Sen, Amiya Kumar, A. (1-7-49), Finance Director & Secretary, The Indian Oxygen & Acetylene Co. Ltd., 48/1, Diamond Harbour Road, Calcutta—27. (1406)
- Sen, Arun Kumar, B.Com., A. (1-7-49), F. (13-2-54), 3/2, Madan Street, 1st Floor, Calcutta—13. (1396)
- Sen (B.) & Co., (B. Sen), Temple Chambers, 3rd Floor, 6, Old Post Office Street, Calcutta—1.
- Sen, Bansi, B.Com., A. (1-7-49), Sen & Sen, Temple Chambers, 6, Old Post Office Street, (Ground Floor), Calcutta—1. (1103)
- †Sen, Benoy Kumar, B.Sc., B.A. (Com.), A. (1-7-49), F. (22-4-52), 201, Park Street, Calcutta—17. (758)

- †Sen, Biman Behari, B.A., G.D.A., A. (1-7-49), 80/B, Sambhu Nath Pandit Street, P.O. Elgin Road, Calcutta. (1405)
- Sen, Biswajit, B.Com., A. (28-3-51), 66, Paikpara Row, Calcutta—37. (1978)
- Sen, Biswaranjan, B.Com., A. (29-6-53), 64, Lake Avenue, Calcutta—26 (2542)
- Sen (C. R.) & Co., (C. R. Sen), 4, Clive Ghat Street, Calcutta.
- Sen, Chitta Ranjan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), C. R. Sen & Co., 2nd Floor, 4, Clive Ghat Street, Calcutta—1. (71)
- Sen, Devaprosad, B.A., A. (1-7-48), F. (28-10-50), D. P. Sen & Co., 6-A, S. N. Banerjee Road, 1st Floor, Calcutta—13. (822)
- Sen (D. P.) & Co., (Devaprosad Sen), 6A, S. N. Banerjee Road, 1st Floor, Calcutta—13.
- †Sen, Dilip Kumar, A. (1-4-55), Ferry Fund Road, Barrackpore, 24, Parganas. (3133)
- †Sen, Dines Charan, B.A., A.S.A.A., A. (27-9-54), Chief Auditor of Co-operative Societies, Government of West Bengal, New Secretariat Buildings, 4th Floor, 1, Hastings Street, Calcutta—1. (2963)
- Sen (J.) & Co., (J. Sen), 5, Hastings Street, Top Floor, Calcutta.
- Sen, Jitendranath, F.S.A.A., A. (1-7-49), F. (18-8-49), J. Sen & Co., 3, Hastings Street, Top Floor, Calcutta. (231)
- †Sen, Kamalendu, B.Com., A. (15-5-52), P-710, Block-P, New Alipore, Calcutta—33. (2210)
- Sen (K. B.) & Co., (B. Sen Kapoor and S. K. Sondhi), 'H' Block, Tropical Insurance Buildings, Connaught Circus, New Delhi.
- Sen & Lahiri, (N. K. Sen and C. Lahiri), 14/2, Old China Bazar Street, Room No. 180, Calcutta—1.
- Sen, Manick Lal, A. (20-8-53), "Romesh Kutir", 26, Rai Bahadur A. C. Banerjee Street, P.O. Bally, (Dt. Howrah). (2616)
- Sen, Naba Krishna, B.Com., A. (19-6-53), Sen & Lahiri, 14/2, Old China Bazar Street, Room No. 180, Calcutta—1. (2538)
- †Sen, Narendra Narayan, B.Sc., A.S.A.A., A. (10-8-54), 68-D, Monohar Pukur Road, Calcutta—29. (2876)
- Sen, Niladri Nath, B.Com., A. (16-12-53), C/o A. Ghosh & Co., 1, Netaji Subhas Road, Calcutta—1. (2751)
- Sen (P.) & Co., (P. S. Sen), 10, Old Post Office Street, First Floor, Calcutta.
- Sen, Parbati Sankar, M.A., B.Com., A. (1-7-49), F. (24-12-49), P. Sen & Co., 10, Old Post Office Street, First Floor, Calcutta. (956)
- Sen, Rabindra Nath, M.A., B.L., B.Com., A.S.A.A., A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1054)
- Sen, Ranajit, M.A., B.Com., A. (10-2-55), Guha Mukherjee & Co., 17, Mangoe Lane, Calcutta—1. (3095)
- Sen (S.) & Co., (R. K. Mukherjee), 20, Netaji Subhas Road, Calcutta.
- Sen, Sakti Sankar, A. (1-7-49), 5/2-A, Bir Chand Goswami Lane, Calcutta. (693)
- Sen, Santosh Kumar, F.S.A.A., A. (1-7-49), F. (16-8-49), Kar Sen & Co., 9, Hastings Street, Calcutta. (235)
- Sen, Satya Ranjan, M.A., F.S.A.A., A. (1-7-49), F. (27-11-53), S. R. Sen & Co., 13, Jagannath Datta Lane, Calcutta—9. (1216)
- Sen (S. K.) & Co., (S. K. Sen), 1, British Indian Street, Calcutta—1.
- Sen (S. R.) & Co., (S. R. Sen), 13, Jagannath Datta Lane, Calcutta—9.
- Sen, Satyendra Nath, M.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A.S.A.A., A. (25-4-52), Ray & Ray, 6, Church Lane, Calcutta. (2201)
- Sen, Saures Chandra, A. (1-7-49), F. (12-8-53), 1/3B, Delhi Serampur Lane, Ballygunge, Calcutta—19. (812)
- Sen & Sen (Bansi Sen), Temple Chambers, 6, Old Post Office Street, (Ground Floor), Calcutta—1.
- Sen, Sisir Kumar, B.Com., A. (11-8-53), S. K. Sen & Co., 1, British Indian Street, Calcutta—1. (2598)
- Sen (S. M.) & Co., (S. M. Sen), Mercantile Buildings, Lall Bazar Street, Calcutta—1.

- Sen, Subir, B.Com., A. (5-3-53), **R. N. Gupta & Co.** 3/2, Madan Street, 1st Floor Calcutta—13. (3116)
- Sen, Sudhindra Mohan, B.A., A. (1-7-49), **S. M. Sen & Co.**, Mercantile Buildings, Lall Bazar Street, Calcutta—1. (1246)
- †Sen, Sudhir Kumar, B.Com., M.A., B.L., A. (22-10-53), 252/1, Panchanantola Road, Howrah. (2692)
- Sen Gupta, Asim Kumar, B.Com., A. (21-5-51), Quarter-74, Road-3, Near Telco Colony, Jamshedpur-4. (1999)
- †Sen Gupta, Benoyendra Prasad, A.S.A.A., A. (1-7-49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House, Calcutta—1. (1518)
- Sen Gupta, Bijan Kumar, M.A. B.Com., LL.B., A. (1-7-49), F. (14-7-53), **J. C. Das & Co.**, 135, Canning Street, Calcutta. (1263)
- †Sen Gupta, Bimalendu, B.Com., A. (6-11-54), 27/3/4, Kankulla Road, Calcutta—19. (3027)
- Sen Gupta (D. C.) & Co.**, (D. C. Sen Gupta), 10, Clive Row, Calcutta—1.
- †Sen Gupta, Dilip Kumar, B.Com., A. (15-1-54), 68, Darya Ganj, Delhi. (2769)
- Sen Gupta, Dipes Chandra, B.Com., A. (1-7-49), **D. C. Sen Gupta & Co.**, 10, Clive Row Calcutta—1. (1370)
- Sengupta (D. K.) & Co.**, (D. K. Sengupta), 15/90, Connaught Circus, New Delhi.
- Sen Gupta, D.M., A. (1-7-49), 10, Hastings Street, Calcutta. (1558)
- †Sen Gupta, Jyoti Lal, B.Com., A. (28-11-53), P.O.—R. Gopalpur, Calcutta—28. (2744)
- †Sen Gupta, Kali Pada, B.Sc., B.Com., A. (1-6-50), C/o Indian Iron & Steel Co. Ltd., Accounts Department (Steel Section), Burnpur, (Distt. Burdwan). (1753)
- Sen Gupta (N.) & Co.**, (N. B. Sen Gupta), 98/2, Harish Mukherjee Road, Calcutta.
- Sen Gupta, Nirod Baran, B.Com., A. (17-4-50), **N. Sen Gupta & Co.**, 98/2, Harish Mukherjee Road, Calcutta—25. (1698)
- Sengupta, Prafulla Chandra, B.Sc., A.S.A.A., A. (3-7-51), Brajadhan, Yarpur Road, Patna—1. (2035)
- Sengupta, Ranjit, B.A., B.Com., A. (1-4-55), C/o Dr. N. Sen Gupta, Hospital quarters, P.O. Dishergarh, Distt. Burdwan. (3130)
- Sengupta (S.) & Co.**, (S. Sengupta and K. L. Chatterjee), 10 Old Post Office Street, Calcutta.
- †Sen Gupta, Satyabrata, M.A. (Com.), A. (1-7-49), C/o Tribeni Tissues Ltd., Village: Chandrahati, Tribeni P.O., Dt. Hooghly. (1257)
- †Sen Gupta, Sisir Kumar, M.A., A. (1-7-49), C/o I. G. N. & Railway Co. Ltd., Accounts Department, 4, Fairlie Place, Calcutta—1. (703)
- Sen Gupta, Sitalacharan, M.A., G.D.A., A.I.C.W.A., A. (1-7-49), F. (16-8-49), **S. Sen Gupta & Co.**, 10, Old Post Office Street, Calcutta—1. (458)
- Sen Gupta (S. M.) & Sons**, (Surendra Mohan Sen Gupta and Sudhansu Mohan Sen Gupta), 10, Hastings Street, Calcutta—1.
- Sengupta, Subimal, B.Com., A. (17-9-53), C/o **N. C. Chakravarty & Co.**, 10, Old Post Office Street, Calcutta—1. (2674)
- Sen Gupta, Sudhansu Mohan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **S. M. Sen Gupta & Sons**, 10, Hastings Street, Calcutta—1. (405)
- Sen Gupta, Sudhindra Nath, M.A., B.Com., A. (9-1-50), F. (9-1-55), **J. C. Das & Co.**, 135, Canning Street, Calcutta. (1645)
- Sen Gupta, Surendra Mohan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. M. Sen Gupta & Sons**, 10, Hastings Street, Calcutta—1. (166)
- Sen-Gupta, Swetaketu, B.Com., A. (3-8-54), **G. Das & Co.**, 6, Old Post Office Street, Calcutta—1. (2901)
- Seshadri, Mathur Sankarayyar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Mattur Agraharam Post, Palghat. (100)
- Seshadri, Parthasarathy, B.Com., A. (8-6-50), Kumaran Road, Tirupur. (1763)
- †Seshadri, Samundram Subrayer, G.D.A., A. (1-7-49), F. (16-8-49), Assistant Controller of Accounts, Fertilisers & Chemicals Ltd., Sindri P.O., Distt. Manbhumi (488)

- †Seshadri, Sekharipuram Subrahmanya, B.A., A. (19-10-51), 6, Conran Smith Road, Madras—6. (2092)
- Seshagiri & Co., (C. H. Seshagirisachar), 22/60, Raja Street, Coimbatore.
- Seshagiri, Tiruppurur Ranganathan, B.Com., A. (28-7-54), 12/6, Luz Church Road, Mylapore, Madras—4. (2889)
- †Seshagiri Rao, Avasarala, M.A., F.S.A.A., A. (1-7-49), Chief Accountant, Hindustan Shipyard Ltd., Gandhigram, Visakhapatnam. (985)
- Seshagirisachar, Coimbatore Hanumantachar, A. (17-4-51), Seshagiri & Co., 22/60, Raja Street, Coimbatore. (1988)
- Seshan, Ramaswamier, G.D.A., A. (1-7-49), F. (16-8-49), 4, Chockappa Naicker Street, Mathura. (261)
- †Seth, Parmeshwari Das, B.A., G.D.A., A. (1-7-49), Assistant Controller of Insurance, Government of India, Kennedy Cottage, Simla. (247)
- Sethi (C. L.) & Co., (C. L. Sethi), 21, Daryaganj, Delhi.
- Sethi, Chaman Lal, A. (8-8-50), C. L. Sethi & Co., 21, Daryaganj, Delhi. (1818)
- †Sethi Harbhajan Singh, B.Com., Fg. Off., A. (19-8-49), A. T. W., I.A.F., C/o. 56, A.P.O., New Delhi. (1575)
- Sethia (B. M.) & Co., (B. M. Sethia), 2, Royal Exchange Place, Calcutta.
- Sethin, Bahadur Mal, B.Com., A. (2-9-49), B. M. Sethia & Co., 2, Royal Exchange Place, Calcutta—1. (1592)
- †Sethna, Jalejar Hormasji, B.Com., A. (9-6-54), C/o C. P. Syndicate Ltd., Gorumahisan, Via Tatanagar. (2873)
- Sethna (N. M.) & Co., (N. M. Sethna), Motlibai House, 22-D, Parsi Bazar, Fort, Bombay.
- Sethna, Nariman Meherjibhai, G.D.A., A. (1-7-49), F. (16-8-49), N. M. Sethana & Co., Motlibai House, 22-D, Parsi Bazar, Fort, Bombay. (139)
- Sethna, Pradyumna Jamnadas, B.Com., A. (20-4-53), B. D. Jokhakar & Co., 14, Haman Street, Fort, Bombay (2474)
- †Sethuraman, Krishnamurthy Somayaji, G.D.A., A. (24-6-53), "Harmoza Villa", 1st Floor, Grant Road, Bombay—7. (2169)
- †Sethu Rao, Cuddalore Subbarao, A. (14-10-54), with Fraser & Ross, MacLean Street, Madras—1. (2994)
- Setna, Jamshed Khurshedji, B.Com., A. (29-2-52), Petit House, 'A' Block, 2nd Floor, Grant Road, Bombay—7. (2169)
- Sewak, Anant Dattatreya, B.Com., A. (2-6-50), 83, Ganesh Path, Laxmi Road, Poona—2. (1756)
- Shah & Co., (N. M. Shah and I. H. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at 107, Mahatma Gandhi Road, Fort, Bombay.
- Shah (A. J.) & Co., (A. J. Shah), 70, Medows Street, Fort, Bombay—1, also at C/o Dr. Ambalal J. Shah, Station Road, Anand.
- Shah (A. M.) & Co., (A. M. Shah), Kalyan Bhuvan, 1st Floor, 354, Kalbadevi Road, Bombay—2
- Shah, Ambalal Manilal, B.Com., A. (29-9-53), B. H. Patel & Co., Mandavi Road, Hussani Building, 2nd Floor, Baroda. (2682)
- Shah, Amratlal Maneklal, B.Com., A. (10-8-53), A. M. Shah & Co., Kalyan Bhuvan, 1st Floor, 354, Kalbadevi Road, Bombay—2. (2595)
- Shah, Amritlal Jethabhai, B.Com., G.D.A., A.S.A.A., A. (1-7-49), F. (5-12-52), A. J. Shah & Co., 70, Medows Street, Fort, Bombay—1 (1185)
- †Shah, Anandlal Chimanlal, B.Com., A. (21-3-54), Ghiridhari Bhuvan, Block No. 4, Sadashiv Cross Lane, Kandewadi, Bombay—4. (1653)
- Shah, Atil Ramanlal, B. Com., A. (31-7-54), Ramanlal G. Shah & Co., Oriental Building, Relief Road, Ahmedabad. (2899)
- Shah, Balkrishna Shankerlal, B.Com., A. (25-8-52), B. S. Shah & Co., 36, Tamarind Lane, Tamarind House, Fort, Bombay—1. (2259)
- Shah, Bansilal, B.Com., A. (2-11-54), Bhatia Shah & Co., Chowgan Square, Udaipur. (3015)
- Shah, Banwari Lal, B.Com., A. (3-11-53), with S. R. Batlibol & Co., 1-B, Old Post Office Street, Calcutta—1. (2716)

- Shah (B. S.) & Co.**, (B. S. Shah), 36, Tamarind Lane, Tamarind House, 1st Floor, Fort, Bombay—1.
- Shah, Bhogilal Chimanlal**, A. (15-5-50), **Bhogilal Chimanlal Shah & Co.**, 418, Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069, Bombay. (1712)
- †**Shah, Bhupendraray T.**, A. (1-7-49), Nootan Nagar, 4B, Turner Road, Bandra, Bombay—20. (647)
- Shah, Chandulal Muljibhai**, G.D.A., A. (1-7-49), F. (16-8-49), **Chandulal M. Shah & Co.**, 288, Gandhi Road, Ahmedabad. (142)
- Shah, Chandulal Umedchand**, B.Com., A. (20-9-50), 3399, Revadas Pole, Shahpur, Ahmedabad. (1872)
- Shah, Chandulal Vanechand**, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandulal & Co.**, Khandewal Bhawan, 2nd Floor, 166-170, Dadabhai Nowroji Road, Fort, Bombay. (292)
- Shah, Chhogmal Nopaji**, G.D.A., A. (1-7-49), F. (16-8-49), **Chhogmal & Co.**, 18, Apollo Street, Fort, Bombay. (335)
- Shah, Chhotalal Harivallabhadas**, B.Com., (G.V.), G.D.A., A. (1-7-49), F. (16-8-49), **Chhotalal H. Shah & Co.**, Bharucha Building, 1st Floor, Princess Street, Bombay. (70)
- Shah, Chimanlal Ambalal**, B.Com., A. (29-10-53), with **C. C. Chokshi & Co.**, Girdhar Chambers, Gandhi Road, Ahmedabad. (2701)
- Shah, Chimanlal Chunilal**, B.Com., A. (1-7-49), F. (13-1-51), **Naushir M. Marfatia & Co.**, Post Box No. 95, Opp. Fuvara, Gandhi Road, Ahmedabad. (1008)
- Shah, Dhirajlal Bhalabhai**, B.Com., A. (15-2-51), **Rameshbandra & Dhirajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva, Ahmedabad—1. (1953)
- Shah, Gulabchand Motilal**, B.Com., A. (8-10-52), New Sion Road, Plot No. 259 R. No. 13, Kolwada, Bombay—22. (2303)
- Shah, Gunvantlal Jeshingbhai**, B.Com., A. (11-10-52), **Gunvantlal J. Shah & Co.**, 1st Floor, Kalyan Bhuvan, Opp. Krishna Cinema, Relief Road, Ahmedabad. (2305)
- Shah, Hasmukhlal Chandulal**, B.A. (Hons.), A. (23-3-50), 74-C, Ranade Road Extension, Universal Estate Building, Block No. 6, Shivaji Park, Dadar, Bombay. (1683)
- Shah (H. C.) & Co.**, (Hasmukhlal C. Shah), Yusuf Building, 3rd Floor, Vir Nariman Road, Fort, Bombay.
- Shah, Himatlal Narottam**, B.Com., A. (4-9-52), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay—1. (2269)
- †**Shah, Hiralal Amratlal**, B.Com., A. (8-3-52), "Florencia", 17th Road, Khar, Bombay—21. (2176)
- Shah, Indravadan Ranchhodlal**, B.Com., A. (19-12-49), F. (18-1-53), **Ladhawala & Shah**, 2nd Floor, 3090, Gandhi Road, Opposite Chandravilas, Ahmedabad. (1636)
- Shah, Indulal Hiralal**, A. (1-7-49), F. (16-8-50), **Shah & Co.**, **Chhotalal Bhuvan**, 418, Kalbadevi Road, Bombay—2. (798)
- Shah (J. G.) & Co.**, (Jinabhai G. Shah), 19, Hamam Street, Fort, Bombay.
- Shah, Jashbhai Sunderlal**, B.Com., A. (18-5-50), **Jashbhai S. Shah & Co.**, Shahpur Mill Compound, Reva Building, 3rd Floor, Ahmedabad. (1731)
- Shah, Jasvantlal Hiralal**, B.Com., A. (1-7-49), with **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (1270)
- Shah, Jayant Motilal**, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Ramanlal G. Shah & Co.**, Oriental Building, Relief Road, Ahmedabad. (525)
- †**Shah, Jayantilal Harlal**, B.Com., A. (1-7-49), 1080, Devji Saraiya's Pole, Sankdi Sheri, Ahmedabad. (1219)
- †**Shah, Jayantilal Hanilal**, B.Com., A. (1-7-49), 1080, Devji Saraiya's Pole, Sankdi Building, 2nd Floor, 29, Churchgate Street, Fort, Bombay. (1112)
- Shah, Jayendrakumar Manilal**, B.Com., A. (23-1-53), 662, Janiwado, Gandhi Road, Opp. Model Talkies, Ahmedabad—1. (2375)
- Shah, Jinabhai Gopalji**, G.D.A., A. (1-7-49), F. (16-8-49), **J. G. Shah & Co.**, 19, Hamam Street, Fort, Bombay. (401)

- Shah, Kantilal Harivallabhdas, B.Com., A. (26-6-54), **R. B. Patel & Co.**, Mistry House, Parsee Bazar Street, Fort, Bombay. (2883)
- Shah, Kantilal Mohanlal, B.Com., A. (21-8-51), 430/1/1, Kalupur, Rice Bazar, Ahmedabad. (2062)
- Shah, Kantilal Ramchand, B.Com., A. (1-4-54), **K. R. Shah & Co.**, 15, Irla Lane, Rama Bhuvan, Vile Parle (West), Bombay—24. (2820)
- †Shah, Kanubhai Thakorlal, B.Com., A. (29-12-54), 5D/68, Sonawala Building, Tardeo Tram Terminus, Bombay—7. (3060)
- Shah, Khimji Kunverji, G.D.A., A. (1-7-49), F. (16-8-49), **Khimji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort, Bombay. (314)
- Shah (K. R.) & Co.**, (K. R. Shah), 15, Irla Lane, Rama Bhuvan, Vile Parle (West), Bombay—24.
- Shah, Krishnalal Ranchhodlal, B.Com., A. (1-7-53), **Vakil Shah & Co.**, Near Amba Mata, Mahatma Gandhi Road, Baroda. (2546)
- Shah, Lalitchandra Hirji, B.Com., A. (28-2-55), **Lalit H. Shah & Co.**, C/o Shah Mill Stores, Mahtama Gandhi Road, Raipur. (3112)
- Shah, Madanlal Gulabdas, B.Com., A. (25-10-55), Accounts Officer, C/o Director of Agriculture, Rajkot. (3003)
- Shah, Mahabir Prasad, B.Com., LL.B., A. (24-3-53), **M. P. Shah & Co.**, 20, Maharshi Debendra Road, Room No. 8, Calcutta—7. (2443)
- Shah, Mahasukhlal Premchand, B.Com., A. (9-10-54), **M. P. Shah & Co.**, C/o Kailash H. Vakil & Co., Room No. 6, Shahviri Building, Picket Road, Bombay—2. (2979)
- Shah, Mahendrakumar Ambalal, B.Com., A. (16-2-52), with **A. J. Shah & Co.**, C/o Dr. Ambalal J. Shah, Station Road, Anand. (Dt. Kaira). (2159)
- Shah, Manubhai Bhikhhabhai, B.Com., A. (1-7-49), F. (9-6-51), **M. K. Dandeker & Co.**, No. 26, 5th Main Road, Gandhinagar, Bangalore City. (1023)
- Shah Mehta Mehta & Chokshi**, (R. M. Chokshi, B. B. Mehta and U. S. Shah), 41, Meadows Street, Fort, Bombay.
- Shah (M. P.) & Co.**, (Mahasukhlal Premchand Shah), C/o Kailash H. Vakil & Co., Shahviri Building, Room No. 6, 2nd Floor, Picket Road, Bombay.
- Shah (M. P.) & Co.**, (Mahabir Prasad), 20, Maharshi Debendra Road, Room No. 8, Calcutta—7.
- Shah, Naimish Natvarlal, B.Com., A. (18-4-53), Haribhakti's Pole, Sankdy Sheri, Ahmedabad. (2469).
- Shah, Narandas Mohanlal, G.D.A., A. (1-7-49), F. (16-8-49), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (5)
- Shah, Narendra Nagindas, B.Com., A. (8-9-54), C/o C. Bhogilal & Co., 310, Hanuman Building, Bazargate Street, Fort, Bombay. (2951)
- †Shah, Narshinhdas Jamnadas, B.Com., A. (1-7-49), Internal Auditor, The New Commercial Mills Co. Ltd., Ahmedabad—2. (1229)
- Shah (Navinchandra F.) & Co.**, (N. F. Shah), Opp. Model Talkies, Gandhi Road, Ahmedabad.
- Shah, Navinchandra Fulchand, B.Com., LL.B., A. (4-2-52), **Navinchandra F. Shah & Co.**, Opp. Model Talkies, Gandhi Road, Ahmedabad. (2130)
- Shah, Navinchandra Ratilal, B.Com., A. (4-5-53), **N. R. Shah & Co.**, Galemandi Bazar, Surat. (2505)
- Shah (N. R.) & Co.** (N. R. Shah), Galemandi Bazar, Surat.
- Shah (P. K.) & Co.** (P. K. Shah), 19, Hamam Street, Bombay—1.
- Shah, Prabhulal Chunilal, B.A., A. (28-2-51), 154, Jain Co-operative Housing Society Building No. 18, 1st Floor, Sion, Bombay—22. (1963)
- Shah, Pradyumna Natvarlal, A. (22-5-50), with **Bhogilal Chimanlal Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (1738)
- Shah (Pravinchandra C.) & Co.** (P. C. Shah), 1771, Shukrawar Peth, Chole Khanali, Poona.—2.
- Shah, Pravinchandra Chandulal, B.Com., LL.B., A. (18-8-51), **Pravinchandra C. Shah & Co.**, 1771, Shukrawar Peth, Chole Khanali, Poona—2. (2054)
- Shah, Pravinlal Kalidas, B.Com., A. (25-3-52), **P. K. Shah & Co.**, 19, Hamam Street, Bombay—1. (2445)

- Shah, Pushpakant Sakerlal, B.Com., A. (31-7-53), Mansoor Building, 98, Princess Street, Bombay—2. (2378)
- †Shah, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o United Commercial Bank Ltd., 2, Royal Exchange Place, (Top Floor), Calcutta—1. (158)
- Shah, Ramanlal Maneklal, B.Com., A. (1-7-49), **R. M. Shah & Co.**, 18, Opp. Ambica Nivas, Char Rasta, Maninagar, Ahmedabad—8. (1261)
- Shah, Ramanlal Pranlal, B.Com., A. (1-7-49), **F.** (10-7-54), **R. P. Shah & Co.**, Reshamwala Building, Buranpuri Bhagol, Surat. (1535)
- Shah, Rameshchandra Sankalchand, B.Com., A. (18-9-51), **Rameshchandra & Dhirajlal**, 1st Floor Delhiwala Building, Opposite English Cinema, Panekhuva, Ahmedabad. (2075)
- Shah, Rameshchandra Trikamlal, B.Com., A. (19-8-54), **R. T. Shah & Co.**, C/o Parikh Engineering Corporation, 111, Medows Street, Bombay—1. (2921)
- Shah, Ramesh Ramanlal, B.Com., A. (1-7-49), **F.** (1-4-54), **Raman Lal G Shah & Co.**, Oriental Building, 2nd Floor, Relief Road, Ahmedabad. (1468)
- Shah, Rasiklal Dalsukhbhai, B.Com., A. (10-3-52), 44, Cawasji Patel Street, 3rd Floor, Fort, Bombay. (2178)
- Shah, Rasiklal Mohanlal, B.Com., A. (18-12-54), Shuruf Mansion, 3rd Floor, Princess Street, Bombay—2. (3050)
- Shah (R. M.) & Co.** (R. M. Shah), 18, Opp. Ambica Nivas, Char Rasta, Maninagar, Ahmedabad—8.
- Shah (R. P.) & Co.** (R. P. Shah), Manu Mansion, 16, Custom House Road, Bombay—1, also at Reshamwala Building, Buranpuri Bhagol, Surat.
- Shah (R. T.) & Co.** (R. T. Shah), C/o Parikh Engineering Corporation, 111, Medows Street, Bombay—1.
- Shah, Sakerlal Bhaichand, A. (1-7-49), **F.** (18-9-50), **Shah & Shah**, Yusuf Building, Veer Nariman Road, Fort, Bombay. (907)
- Shah & Shah** (S. B. Shah), Yusuf Building, Veer Nariman Road, Fort, Bombay.
- Shah, Shantilal Keshavlal, A. (1-7-49), **F.** (16-8-49), **Shantilal K. Shah & Co.**, 1924, Gandhi Road, Opposite Fuvara, Ahmedabad. (708)
- Shah, Shantilal Purshottamdas, A. (1-7-49), **S. P. Shah & Co.**, Raja Bahadur Compound, 24-B, Hamam Street, Fort, Bombay. (1528)
- Shah (S. M.) & Co.** (S. M. Shah), Shahviri Building, 37/41, Picket Road, Kalbadevi, Bombay—2.
- Shah, Somchand Madhavlal, A. (1-7-49), **F.** (23-5-52), **S. M. Shah & Co.**, Shahviri Building, 37/41, Picket Road, Kalbadevi, Bombay—2. (467)
- Shah (S. P.) & Co.** (S. P. Shah), Rajabhadur Compound, 24-B, Hamam Street, Fort, Bombay—1.
- †Shah, Sumanchandra Thakorlal, A. (1-7-49), General Manager, Nandlal Bhandari & Sons Ltd., Mal Godown Road, Indore City. (1039)
- †Shah, Sunderlal Nagindas, B.Com., A. (24-8-49), Chief Accountant, Indian Trade & General Insurance Co. Ltd., Jehangir Building, 133, Mahatma Gandhi Road, Bombay—1. (1577)
- Shah, Thakorlal Amratlal, A. (17-5-50), **Thakorlal & Co.**, 11, Bank Street, 3rd Floor, Fort, Bombay—1. (1727)
- Shah, Uttamchand Sakalchand, B.Com., A. (7-11-50), **Shah Mehta & Chokshi**, 41, Medows Street, Fort, Bombay. (1889)
- Shah, Vajechand Laxmichand, A. (25-3-54), Reshamwala Building, Baranpuri Bhagol, Surat. (2816)
- Shah, Vallabhbhai Trikamlal, B.Com., A. (11-2-52), Champa Nivas, Block No. 3, Bajaj Road, Vile-Parle (West), Bombay. (2136)
- Shah, Vallabhdas Muljibhai, B.A., A. (18-1-51), **Chandulal M. Shah & Co.**, Kamar Building, 5th Floor, Cawasji Patel Street, Fort, Bombay. (1940)
- Shah, Vasantlal Ratilal, B.Com., A. (20-8-52), **Vasantlal & Co.**, 34, Laxmi Building, 11th Khetwadi Lane, Bombay—4. (2252)
- Shah, Vinod Ramanlal, B.Com., A. (19-8-50), **Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad. (1841)
- Shaha & Co.** (G. C. Saha and M. C. Poddar), 10, Old Post Office Street, Calcutta—1.
- Shamanna, B., A. (1-7-49), **F.** (16-8-49), Door No. 21, East Park Road, Post Malleswaram, Bangalore—3. (1587)

- Shankar, D. N., B.A., A. (1-7-49), F. (12-1-52), 23, Sullivan Garden Street, Mylapore, Madras. (1084)
- Shankar (G. V. N.) & Co.** (G. Vaidyanathan), 37/38, Thambu Chetty Street, George Town, Madras.
- Shankar R. Tamhane & Co.** (S. R. Tamhane), "Suryodaya", Ranade Road Extension, Shivaji Park Area, Dadar, Bombay—28.
- Shankara, Srikantia, B.A., A. (14-11-50), "Ananda Bhavan", Osmanpura, Aurangabad (Dn.). (1898)
- Shantharam Rao, Bagade, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Nandigudda Road, Mangalore. (338)
- Shantilal & Co.** (S. K. Jain & G. S. Punjwati), 331, Kalbadevi Road, 1st Floor, Bombay—2, also at Punjwati Bhawan, Udalpur.
- Shantilal K. Shah & Co.** (Shantilal K. Shah), 1924, Gandhi Road, Opp. Fuvara, Ahmedabad.
- †Sharan, Bharatagraj, B.A., A. (21-3-50), Accounts Officer, The Tata Iron & Steel Co. Ltd., Jamshedpur. (1666)
- Sharda (J.) & Co.** (J. Sharda), Outside Sojatigate, Ganesh Building, Jodhpur.
- Sharda, Jethanand, B.Com., A. (18-8-49), F. (24-9-54), **J. Sharda & Co.**, Outside Sojatigate, Ganesh Building, Jodhpur. (1574)
- Sharedalal, Chandrakant Ramniklal, B.Com., A. (29-7-53), **C. R. Sharedalal & Co.**, 2321/5, Near Share Bazar, Manek Chowk, Ahmedabad. (2571)
- Sharedalal (C. R.) & Co.** (C. R. Sharedalal), 2321/5, Near Share Bazar, Manek Chowk, Ahmedabad.
- †Shareef, Khizr Ali, G.D.A., A. (1-7-49), Chief Auditor, Co-operative Societies, B-1, 208, Chiragali Street, Hyderabad (Deccan). (299)
- Shareef Thacker & Co.** (J. V. Thacker), Ali Chambers, Tamarind Lane, Fort, Bombay.
- Shariff, Mohammed Ahsanuddin, B.Com., A. (20-10-54), 21/6/330, Ghansi Bazar, Hyderabad (Dn.). (2999)
- †Sharma, Basu Deo, B.Com., A. (19-2-51), C/o The Aligarh Electric Supply Co. Ltd., Udai Singh Jain Road, Aligarh. (1957)
- Sharma (D.) & Co.** (D. Sharma), General Motor Stand, Jullundur City, also at 51, Darya Gunj, Delhi.
- Sharma, Durga Das, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **D. Sharma & Co.**, General Motor Stand, Jullundur City. (406)
- Sharma, Durga Prasad, M.A., B.Com., A. (1-7-49), F. (2-8-52), **Sharma Gautam & Co.**, 138, Canning Street, Calcutta. (1150)
- Sharma, Ganga Prasad, B.Com., A. (1-7-49), Auditor, Director of Education, State of Ajmer, Ajmer. (1212)
- Sharma Gautam & Co.** (D. P. Sharma), 138, Canning Street, Calcutta.
- Sharma (H. P.) & Co.** (H. P. Sharma), Temple Chambers, 6, Old Post Office Street, Calcutta.
- Sharma, Hari Prasad, B.Com., A. (1-7-49), F. (13-2-54), **H. P. Sharma & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1228)
- Sharma, Jagannath, A. (1-7-49), F. (16-1-51), **J. N. Sharma & Co.**, Shyam Sunder Building, 24/18, The Mall, Kanpur. (1038)
- Sharma (J. N.) & Co.** (J. N. Sharma, P. S. Bhargava and M. M. Chatrath), 26, Chow-24/18, The Mall, Kanpur.
- Sharma (J. N.) & Co.** (J. N. Sharma, P. S. Bhargava and M. M. Chatrath), 26, Chowranghee, Calcutta.
- Sharma, Lajpat Rai, B.Com., A. (17-1-53), **Lajpatrai Sharma & Co.**, 9, Madras House, Daryaganj, Delhi—7. (2364)
- Sharma, Madan Lal, B.Com., A. (21-9-49), **K. N. Gutgutia & Co.**, Pilani Bhawan, Mirza Ismail Road, Jaipur City. (1601)
- Sharma, Murarilal Pannalal, B.Com., A. (1-11-54), **P. S. Surana & Co.**, Nayapura, Kotah. (3012)
- Sharma, Naurang Ray, A. (1-7-49), F. (16-8-49), Diggi Street, Beawar. (41)
- Sharma (P. B.) & Co.** (P. B. Sharma), Chowk, Bhopal.

- Sharma, Parmeshwari Ballabh, B.Com., A. (1-7-49), F. (10-8-51), **P. B. Sharma & Co.**, Chowk, Bhopal. (1066)
- †Sharma, Prem Nath, B.A. (Com.), LL.B., A. (13-9-50), with **A. F. Ferguson & Co.**, Scindia House, New Delhi. (1869)
- Sharma (S. D.) & Co.**, (S. D. Sharma), 'A' Block, Connaught Circus, Behind Post Office, New Delhi.
- Sharma, Shambhu Nath, M.Com., A. (15-12-49), Accountant, World Health Organisation, Patiala House, New Delhi. (1629)
- Sharma, Shankerlal, B.Com., A. (18-12-53), **S. L. Sharma & Co.**, Surajmal Bhawarlal, Dhanmandi Building, P.O. Kota. (2755)
- Sharma, Shiv Dutt, B.Com., LL.B., A. (20-1-54), **S. D. Sharma & Co.**, 'A' Block, Behind Marina Hotel, Connaught Place, New Delhi. (2772)
- Sharma (S. L.) & Co.** (Shankerlal Sharma), Surajmal Bhawarlal, Dhanmandi Building, P.O. Kota.
- Sharma, Suraj Mal, B.Com., LL.B., A. (18-12-53), with **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta. (2753)
- †Sharma, Udaya Nand, B.A., LL.B., A. (1-7-49), F. (16-8-49), 57, Jaswant Bhawan, Jodhpur. (848)
- Sharp, Charles Ruxton, A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort, Bombay. (50)
- Sharp & Tannan** (C. R. Sharp, B. R. Tannan and G. T. Khare), Bank of Baroda Building, Apollo Street, Fort, Bombay.
- Shastri, Gajanan Umashankar, A. (22-9-54), 73, Ada Bazar, Indore City. (2960)
- †Shende, Shridhar Purushottam, A. (6-5-53), 228, Charni Road, Soman Building, Top Floor, Girgaum, Bombay. (2511)
- Sheshadri, Nagar Subbarao, G.D.A., A. (1-7-49), 182/B, Lansdowne Road, Calcutta—29. (1024)
- †Shete, Shankar Keshav, G.D.A., A. (1-7-49), 10, Janabai Niwas, D. L. Valdy Road, Dadar, Bombay—28. (1446)
- Sheth & Co.** (B. M. Sheth), 43/2, Sheth's Pole, Ratan Pole, Ahmedabad.
- Sheth, Bipinchandra Motilal, B.Com., A. (24-2-51), **Sheth & Co.**, 43/2, Sheth's Pole, Ratan Pole, Ahmedabad. (1959)
- Sheth, Ranchhoddas Bahechardas, A. (1-7-49), F. (16-8-49), **B. H. Patel & Co.**, 2nd Floor, Kaka Building, Opp. Edward Cinema, 505, Kalba Devi Road, Bombay—2. (860)
- †Shetti, Vithal Santappa, A. (6-10-52), C/o Income-tax Office, Special Circle, Hyderabad-Dn. (2299)
- Shetty, Kandavar Thimmappa, B.A., A. (1-7-49), Mahatma Gandhi Road, Kodialbail, Mangalore—3. (1381)
- †Shetty, K. Vittala, B.A., A. (18-11-54), Secretary, Wilson & Company Ltd., Post Box No. 2, North Railway, Terminus Road, Madras—1. (3037)
- †Shetty, M. Prathap Chandra, A. (1-7-49), C/o Glaxo Laboratories (India) Ltd., Woods Road, Madras—2. (1214)
- Shetty, V. Monappa, B.A., A. (1-7-49), E. A. Pais Building, K. S. Rao Road, Mangalore. (1456)
- Shetty, Yermal Raghu, A. (30-4-53), **Y. R. Shetty & Co.**, 41, Medows Street, 2nd Floor, Fort, Bombay. (2502)
- Shetty (Y. R.) & Co.** (Y. R. Shetty), 41, Medows Street, 2nd Floor, Fort, Bombay.
- Sheyde, Raghunath Hari, A. (12-11-49), C/o Art Corner, 22, Khatau Building, Girgaum, Bombay—4. (1620)
- Shinde, Baburao Govindrao, B.Com., A. (23-8-50), **B. G. Shinde & Co.**, Nawab House, Kampoo Kothi, Lashkar, Gwalior. (1853)
- Shinde (B. G.) & Co.** (B. G. Shinde), Nawab House, Kampoo Kothi, Lashkar, Gwalior.
- Shipchandler, Salch Nomanbhai, B.Com., A. (15-9-53), 97, Apollo Street, Fort, Bombay—1. (2665)
- Shivangi, Narayan Vithalacharya, B.Com., A. (28-8-53), **Deshpande Jasavala & Shivangi**, 1520, Maruti Street, Belgaum. (2632)
- †Shivarao, Bellur Kashirao, B.A., A.A.C.A., A. (25-11-50), with **Lodha & Co.**, Parekh House, New Queens Road, Bombay—4. (1905)
- †Shroff, Behram Maneckji, B.Com., A. (18-9-52), B/5, Jer Baug, Byculla, Bombay—27. (2281)

- Shroff, Behram Nowroji, A. (18-6-54), **B. N. Shroff & Co.**, Pals Bungalow, Dattatraya Road, Santacruz (West), Bombay. (2882)
- Shroff (B. N.) & Co.** (B. N. Shroff), Pals Bungalow, Dattatraya Road, Santacruz (West), Bombay.
- Shroff (D. D.), & Co.** (R. D. Shroff), 22, Apollo Street, Fort, Bombay.
- Shroff, Dadi Sorabji, A. (1-7-49), F. (1-5-53), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort, Bombay. (780)
- Shroff, Manoranjan Ratilal, B.Com., A. (1-7-49), **M. R. Shroff & Co.**, 102, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (1134)
- Shroff, Minocher Dosabhai, G.D.A., A. (1-7-49), 12/14, Bazargate Street, Fort, Bombay—1. (1387)
- †Shroff, Minocher Nowroji, A. (26-12-50), Advance Mills Staff Quarters, Outside Delhi Gate, Ahmedabad. (1927)
- Shroff (M. R.) & Co.** (M. R. Shroff), 102, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1, also at Shreyas Building, 1st Floor, Khadia, Char Rasta, Ahmedabad.
- †Shroff, Pestonji Sorabji, A. (1-7-49), 808, Tehmi Manor, Vincent Road, Dadar, Bombay. (849)
- †Shroff, Phiroze Kaikhushru, B.A., B.Com., A. (18-8-50), C/o Oriental Life Office, Fort, Bombay. (1830)
- Shroff, Rutton Dinshaw, M.Com., A. (1-7-49), F. (13-2-54), **D. D. Shroff & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (1345)
- Shukla, Jaykumar Dhansukhram, A. (23-8-50), Navnit Niwas, Bharda Wadi, Andheri, Bombay. (1851)
- Shukla (R.) & Co.** (R. S. S. Shukla), Rambagh, Kanpur.
- Shukla, Rameshchandra Narbheram, B.Com., A. (16-12-49), C/o Louis Dreyfus & Co. Ltd., Pollock House, 28, Pollock Street, Calcutta. (1632)
- Shukla, Ram Shanti Swarup, M.A., M.Com., LL.B., A. (20-9-51), **R. Shukla & Co.**, Rambagh, Kanpur. (2078)
- Sidhwa, Minoo Byramji, B.A. (Hons.), A. (23-3-50), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate, Bombay. (1679)
- †Sifton, James Elgood, A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1144)
- †Sim, George Alexander Strachan, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row, Calcutta. (917)
- Simhachalam, Mamidipudi, B.Com., B.L., A. (20-9-54), with **M. Anandam & Co.**, Kingsway, Secunderabad. (2059)
- Singh, Hardyal, B.A. (Com.) (Hons.), LL.B., A. (8-10-54), C/o Pure Drinks Ltd., M. Block, Connaught Circus, Opp. Fire Brigade, New Delhi. (2976)
- †Singh, Kanwar Anand, B.A., B.Com. (Lond.), A.C.A. (Eng.), A. (13-6-52), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta—1. (2223)
- Singh, Mahendra Pratap, B.Com., A. (1-7-49), **M. P. Singh & Co.**, 72, Hazratganj, 1st Floor, Tej Kumar Bhargava Estate Buildings, Lucknow. (1454)
- Singh (M. P.) & Co.** (M. P. Singh), 72, Hazratganj, 1st Floor, Tej Kumar Bhargava Estate Buildings, Lucknow.
- Singh, Mukti Prasad, B.A., A. (1-7-49), F. (16-8-49), Santipara, Rahabari P.O., Dibrugarh. (779)
- Singh, Ram Sharan, B.Com., LL.B., A. (4-9-54), 13, Portuguese Church Street, Calcutta—1. (2947)
- †Singh, Sat Pal, B.Com., A. (13-11-54), with **S. P. Chopra & Co.**, Connaught Place, New Delhi. (3032)
- †Singh, Vishnu Charan, B.Com., LL.B., A. (18-8-53), Accountant, Industrial Finance Corporation of India, U. S. Hospital Building, Keeling Road, P.B. No. 363, New Delhi—1. (2611)
- †Singhania, Hari Ram, B.Com., A. (1-7-49), P.O. Box No. 77, Lucknow. (1545)
- Singhi & Co.** (R. Singhi, J. S. Singhi and M. L. Jain), 1-B, Old Post Office Street, Calcutta—1, also at Khetan Bhawan, Sir Mirza Ismail Road, Jaipur and New Citizen Bank Buildings, 25, Parsce Bazar Street, Fort, Bombay.

- Singhi, Jai Singh, B.Com., A. (1-4-53), **Singhi & Co.**, 1-B, Old Post Office Street, Calcutta—1. (2462)
- Singhi, Ramchandra, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Singhi & Co.**, 1-B, Old Post Office Street, Calcutta—1. (667)
- Sinha, Biran Bhusan, B.A., G.D.A., A. (1-7-49), **Sinha & Mookerjee**, Bhalul P.O., Dist. Bankura. (428)
- Sinha & Co.** (I. B. Sinha), Balhara Mansions, 30, Hazratganj, Lucknow.
- Sinha, Binod Kumar, B.Com., A. (7-10-49), F. 23-10-54), **B. K. Sinha & Co.**, New Dak Bungalow Road, Patna—1. (1610)
- Sinha (B. K.) & Co.** (B. K. Sinha), New Dak Bungalow Road, Patna—1.
- †Sinha, Dilip Kumar, B.Com., A. (1-7-49), Agricultural Income-tax Officer, Grade 1, Malda. (1434)
- Sinha, Iqbal Bhaludur, M.Com., A. (4-6-53), **Sinha & Co.**, Belhara Mansions, 30, Hazratganj, Lucknow. (2532)
- Sinha & Mookerjee** (B. B. Sinha), Bhalul P.O., Dist. Bankura.
- †Sinharay, Ajit Mohan, B.Com., A. (1-7-49), Dy. Accountant, The British India Corporation Ltd., Cawnpore Woollen Mills Branch, Civil Lines, Kanpur. (600)
- Sinha Roy (S. K.) & Co.** (S. K. Sinha Roy), 19, Strand Road, Calcutta—1.
- Sinha Roy, Santosh Kumar, M.A., B.Com., A. (15-5-50), **S. K. Sinha Roy & Co.**, 19, Strand Road, Calcutta—1. (1715)
- †Sinha, Satyendra Nath, B.A. (Com.) (Hons.), A. (22-5-51), Assistant, Accounts (Audit) Department, Burmah Shell Oil Storage and Distributing Co. of India Ltd., Honk Kong House, Calcutta—1. (2000)
- Sircar Gupta & Co.** (S. Sircar), 3/1, Mangoe Lane, Calcutta.
- Sircar, Sontoshmoy, M.A., B.Com., LL.B., A. (1-7-49), **Sircar Gupta & Co.**, 3/1, Mangoe Lane, Calcutta—1. (1371)
- Sitaram & Co.** (S. Sitaram, G. C. Saha and M. C. Poddar), 10, Old Post Office Street, Calcutta—1.
- Sitaram, Swaminatha, B.Com., A. (29-9-51), **Sitaram & Co.**, 10, Old Post Office Street, Calcutta—1. (2043)
- Sitaramaiah, Bellur, A. (1-7-49), F. (17-8-54), 593/4, "Varuna", West End Road, Malleswaram, Bangalore. (1070)
- Sivabhagam, (Miss) R., B.A., A. (1-7-49), F. (17-8-50), 15, Armenian Street, Madras. (512)
- Sivaram (L.) & Co.** (L. Sivaram), 36, Khansamettu Street, Madhurai.
- Sivaram, Lakshmana, G.D.A., A. (1-7-49), F. (16-8-49), **L. Sivaram & Co.**, 36, Khansamettu Street, Madura. (214)
- Siva Ramakrishna, Polepeddi, B.Com., A. (8-6-50), Regional Revenue Officer, Govt. Electricity Department, Cuddapah. (1762)
- Sivaramakrishnan, Ayalur Krishnan, A. (1-7-49), F. (12-3-50), **Fraser & Ross.** Barrow House, 12, McLean Street, Post Box No. 1352, Madras—1. (960)
- Sivaramakrishnan, Ayalur Narayana, A. (29-7-54), **Sivaramakrishnan & Co.**, J-41, 7th Street, Saharpura P.O., Sindri. (2893)
- Sivaramakrishnan & Co.** (A. N. Sivaramakrishnan), J-41, 7th Street, Saharpura P.O., Sindri.
- Sivaramakrishnan, Chathapuram Subramania, G.D.A., A. (1-7-49), F. (16-8-49), Old Kalpathy, Kalpathy, Palghat. (134)
- †Sivaramakrishnan, Nallepelli Parameswara Iyer, A. (1-7-49), No. 43-A, Gollavar Agraheam Road, Madras—21. (662)
- Sivasamban, Tiruvalam Kumaraswami, B.A., B.L., A. (19-8-50), C/o Madura Mills Co. Ltd., Madhurai. (1836)
- †Sivasubramanian, Arunachala, B.A. (Hons.), M.A., A.S.A.A., A. (23-10-52), No. 6, Bhagirathi Bhavan, Gymkhana Road, Matunga, Central Rly., Bombay—19. (2317)
- Sivasubramanian, K., B.A., A. (1-7-49), **Gopp & Co.**, 23, Lakshminarayanapuram Agraheam, Madhurai. (1048)
- Sivasubramanian, N., B.A., A. (28-8-51), Room No. 2, 14/5, Dr. Besant Road, Triplicane, Madras. (2069)

- Sloan, James, A. (1-7-49), C/o Mackinnon Mackenzie & Co. Ltd., 16, Strand Road, Calcutta. (1427)
- Smailes, John, A. (1-7-49), F. (23-12-50), **Ford, Rhodes, Parks & Co.**, Stephen House, Dalhousie Square, Calcutta. (517)
- †Smalley, David, A. (1-7-49), C/o Jardine Henderson Ltd., 4, Clive Row, Calcutta. (1510)
- Sodhbans & Co.** (I. S. Bhatty, S. S. Bhatia and M. S. Bhatty), Commercial Building, Mahatma Gandhi Road, Kanpur.
- Sodhbans & Co.** (P. S. Sodhbans), Dilbar Building, Paharganj, New Delhi.
- Sodhbans, Prem Singh, A. (1-7-49), F. (16-8-49), **Sodhbans & Co.**, Dilbar Buildings, Original Road, Paharganj, New Delhi. (23)
- Sohoni, Vishnu Vithal, A. (1-7-49), **Sohoni (V. V.) & Co.**, Dr. Vaze Wada, Behind Marathi School, No. 2, Old Sangli, Sangli. (128)
- Sohoni (V. V.) & Co.** (V. V. Sohoni), Dr. Vaze Wada, Behind Marathi School No. 2, Old Sangli, Sangli.
- Sohony (H. S.) & Co.** (H. S. Sohony, R. H. Patwardhan and D. N. Tulpule), 340, South Kasba, Sholapur.
- Sohony, Hari Shankar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. S. Sohony & Co.**, 340, South Kasba, Sholapur. (45)
- Som (R.) & Co.** (R. Som), 19/C, Raja Manindra Road, Paikpara, Calcutta—37. *
- Som, Rakhaldas, B.A., A.S.A.A., A. (1-7-49), F. (15-11-50), **R. Som & Co.**, 19/C, Rajamanindra Road, Paikpara, Calcutta—37. (1027)
- Somaiya, Jivraj Lalji, G.D.A., A. (1-7-49), F. (16-8-49), **Jivraj & Co.**, 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2. (534)
- Somasundaram, G. B.Com., A. (16-4-52), **P. V. Ramachandran & Co.**, 44, Great Cotton Road, Tuticorin. (2193)
- †Somayajulu, Garikapati Sivarama Lakshmi Narasimha, B.Com., A. (1-7-49), Civil and Commercial S.A.S. Accountant, Superintendent, Commercial Audit Wing, Accountant General's Office, Nagpur. (1488)
- Sondhi, Sushil Kumar, B.A., A. (1-7-49), **K. B. Sen & Co.**, H. Block, Tropical Building, Connaught Circus, New Delhi. (1178)
- Soni, Bal Bir Singh, B.A., F.S.A.A., A. (1-7-49), F. (11-9-50), **B. S. Soni & Co.**, "Durga Mahal", Gurdaspur. (195)
- Soni, Bansilal, B.Com., A. (1-7-49), F. (1-4-54), **C. C. Chokshi & Co.**, "Girdhar Chambers", Opp. Model Talkies, Gandhi Road, Ahmedabad. (1452)
- Soni (B. S.) & Co.** (Bal Bir Singh Soni), "Durga Mahal", Gurdaspur.
- Soni Chatrath & Co.** (K. P. Soni, J. R. Chatrath and S. C. Kapur), 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market, New Delhi.
- †Soni, Hemant Kumar, B.Com., A. (25-10-54), Soni Bhavan, North Tukoganj, Indore. (3002)
- Soni, Kishen Prasada, F.S.A.A., A. (1-7-49), **Soni Chatrath & Co.**, 15, Delhi Ajmeri Gate Scheme, Agarwal Building, Behind Kamla Market, New Delhi. (190)
- Soni, Ranchhodlal Vithaldas, B.Com., A. (18-8-54), Internal Auditor, Sarabhai Chemicals, Post Box No. 31, Baroda. (2917)
- †Sood, Parkash Chand, B.Sc., A. (1-6-50), C/o **S. P. Chopra & Co.**, 'F', Block, Connaught Place, Radial Road No. 7, New Delhi. (1754)
- Sopariwalla (C. H.) & Co.** (D. C. Sopariwalla), 14, Hamam Street, Fort, Bombay.
- Sopariwalla, Devendrababu Chunilal, A. (1-7-49), F. (13-10-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort, Bombay. (935)
- Sorab P. Pocha & Co.** (Sorab P. Pocha), Dantra House, Barrow Road, Apollo Bunder, Bombay.
- Sorab S. Engineer & Co.** (S. S. Engincer, E. J. Dastur and K. S. Engineer), Ismail Building, 381, Hornby Road, Fort, Bombay also at C/o A. N. Cooper, A.C.A., Dr. Anklesaria's Block No. 2, Kankaria Road, Parsi Colony, Ahmedabad.
- Sorear (M. K.) & Co.** (M. K. Sarkar), Santipara Main Road, P.O. Rehabari, Dibrugarh.
- Soundararaja Ayyangar, Valayakaranai, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **V. Soundararajan & Co.**, Catholic Centre, Armenian Street, Madras—1. (414)

- Soundararajan (V.) & Co.** (V. Soundararajan and A. Harshavardhana), Catholic Centre, Armenian Street, Madras—1.
- Soundararajan, Vengarai Varadaraja Aiyangar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Nilayam", North Maravanderi Extension, Salem. (483)
- †Sowani, Chimmaji Dhondo, B.Sc., A. (4-8-50), 5, Shakuntal, 110, Sion-Matunga (West), Bombay—22. (1816)
- Sowani, Damodar Vinayak, G.D.A., A. (1-7-49), F. (22-4-50), **Batliboi & purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (697)
- Sreen (Y. P.) & Co.** (Y. P. Sreen), 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1.
- Sreen, Yash Pal, B.A., A. (1-7-49), F. (16-8-49), **Y. P. Sreen & Co.**, 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1. (630)
- †Sreenivasan, Malur Doraiswamy, A. (1-7-49), F. (1-12-51), C/o W. A. Beardsell & Co. Ltd., P.O. Box No. 7, Madras—1. (923)
- Sreenivasan (N. C.) & Rajagopal (N. C.) & Co.** (N. C. Rajagopal, N. C. Parthasarathy, M. R. Ramaswamy and N. C. Sundararajan), 13, South Street, Karur.
- †Sreenivasarao, Gudur, B.A., A. (2-3-53), Income-Tax Officer, Vijayawada. (2431)
- Srikantiah**, Hiresave Venkatarangiah, B.A., LL.B., B.Com., A. (8-9-53), 2647, V. V. Mohalla, Mysore. (2650)
- †Srinivasachar, B. R., M.A., A. (1-7-49), 15, Cutcherry Road, Tiruppattur. (North Arcot District). (1193)
- Srinivasa Iyer, K. R., G.D.A., A. (1-7-49), Manager, The Mysore Provincial Co-operative Apex Bank Ltd., Bangalore—2. (1311)
- Srinivasa Iyer, Sankaranarayana, M.A., A. (13-3-51), Palai. (1971)
- †Srinivasan, A., B.A., A. (11-9-54), C/o Aiyar & Co., Negris Building, Fork Street, Colombo—1. (2956)
- Srinivasan, A. A., B.A., LL.B., G.D.A., A. (1-7-49), 672, New Village, Nemmara. (691)
- Srinivasan, Dharmarajaiyer, M.A., A. (26-4-51), **Aiyar & Co.**, Sakthi Nilayam, 1st Floor, Sckkalai Road, Karaikudi. (1992)
- †Srinivasan, E. V., B.A., I.A. & A.S., A. (11-9-52), Secretary, Council of The Institute of Chartered Accountants of India, 15, Babar Lane, New Delhi. (2278)
- †Srinivasan, Hiremagalur Ramiengar, M.A., A.S.A.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., I.C.I. House, 34, Chowringhee, Calcutta—16. (1315)
- Srinivasan, J., A. (20-4-53), **S. Viswanathan**, 24/1, Narasimharaja Road, Bangalore—2. (2471)
- †Srinivasan, K. V., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 29, Mount Road, Madras—2. (497)
- Srinivasan, M., B.Sc., A. (18-5-54), C/o Burmah-Shell, Madras—1. (2869)
- †Srinivasan, M. G., G.D.A., A. (1-7-49), Accounts Officer, C.M.E., Kirkee. (460)
- Srinivasan, Melappalayam Sudarsanam, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, "Sundarsanam", Rathnasabapathipuram P.O., Coimbatore. (434)
- Srinivasan, Nallan Chakravarthy, A. (7-1-55), with **N. C. Rajagopal & Co.**, No. 6, Sahadevapuram Extension, Salem. (3068)
- Srinivasan, Parthasarathy, B.Com., A. (17-10-51), **K. V. Narashmhan & Co.**, 2/11, Mookernallamuthuchetty Street, Madras—1. (2090)
- Srinivasan, R., B.A., A. (1-7-49), F. (16-8-49), **Swami & Vasan**, Purushottam Buildings, 1st Floor, Mount Road, Madras—2. (854)
- Srinivasan, R., A. (1-7-49), Accountant, John Taylor & Sons (India) Ltd., Oorgaum P.O., Kolar Gold Field. (1351)
- †Srinivasan, Ramaswami, A. (19-8-50), Chief Accounts Officer, Delhi Transport Service, Scindia House, New Delhi. (1838)
- Srinivasan, S., B.A., A. (22-1-54), **V. Sankar Aiyar & Co.**, Scindia House, Connaught Circus, New Delhi. (2779)
- Srinivasan, S., M.A., A. (21-3-52), **Ramachandran & Srinivasan**, 36, Sarojini Street, Ramnagar, Coimbatore. (2179)
- Srinivasan, Simile Krishnaiyer, B.Com., A. (1-7-49), F. (16-8-49), No. 7, Raiji Road, Gandhinagar, Tallakulam Post, Madhurai. (162)

- †Srinivasan, Thiruvallur Thattai, B.Sc., A. (29-10-54), with **Fraser & Ross**, Barrow House, 12, McLean Street, Madras—1. (3008)
- Srinivasan, Trivadi Venketarama, B.Com., A. (1-4-55), No. 13, Shivaji Street, T. Nagar, Madras—17. (3129)
- Srinivasan, Udamalpet Hanumantharao, B.A., A. (1-7-49), Sundardas Tank Street, Tiruchirapalli. (695)
- Srinivasan, V., A. (14-8-51), **Rowe & Pal**, 5-B, Clive Ghat Street, Calcutta—1. (2048)
- †Srinivasan, V., B.Sc., A. (8-11-52), Secretary, The Indian National Press (Bombay), Dalal Street, Fort, Bombay—1. (2322)
- Srinivasan, Valayaputhur, A. (1-7-49), Chief Accountant, Tata Locomotive & Engineering Co. Ltd., Bombay House, 24, Bruce Street, Fort, Bombay. (683)
- Srinivasa Prasad, Ananthapur Kesaviengar, B.Sc., A. (21-3-50), 115, K/D, Flat, Circuit House Area, Jamshedpur. (1661)
- Srinivasaraghavan, Ananthakrishnapuram Narayananayengar, A. (1-7-49), F. (16-8-49), No. 3, Gopala Krishna Road, Thyagarayangar, Madras—17. (99)
- Srinivasa Rao & Govindarajan**, (M. D. Srinivasa Rao), Bangalore Road, Bellary.
- Srinivasa Rao, M.D., B.Com., A. (24-4-52), **Srinivasa Rao & Govindarajan**, Bangalore Road, Bellary. (2199)
- Sripadaraj, Canambale Jayasimharao, A. (10-9-53), with **Brahmayya & Co.**, Ground Floor, Mysore Sugar Company Buildings, Srijaya Chamaraja Wadiar Road, Bangalore—2. (2688)
- Sriram, Kurpad Gundappa, B.A. (Hons.), A. (24-11-53), 14, Maneklal Mansion, Bombay—19. (2738)
- Sriramulu, Chadalavada, B.Com., A. (9-2-53), 54, Gengu Reddi Road, Egmore, Madras—8. (2399)
- †Sri Ramulu, S. V., G.D.A., A. (1-7-49), F. (13-6-51), C/o Cooper Engineering Ltd., Satara Road. (606)
- Srivastava, Girijesh Chandra, B.Com., A. (9-2-53), 108/110, Gandhinagar, Kanpur. (2398)
- Srivastava (H. C.) & Co.** (H. C. Srivastava), Dr. Ram Kishore Building, Dariba Kalan, Delhi—6.
- Srivastava, Hem Chandra, B.A. (Com.), A. (6-12-50), **H. C. Srivastava & Co.**, Dr. Ram Kishore Building, Dariba Kalan, Delhi—6. (1914)
- †Srivastava, Rama Kant, B.Com., LL.B., A. (15-3-54), Officer on Special Duty, Sales Tax, Begg, Sutherland & Co. Ltd., Sutherland House, P.B. No. 21, Kanpur. (2808)
- Sthanamoorthy Iyer, Sankaranarayana Iyer, B.A., A. (1-7-49), F. (11-12-50), **K. N. Gutgutia & Co.**, General Assurance Building, Hornby Road, Fort, Bombay. (940)
- †Stuart Smith, Willmot, A. (1-7-49), C/o The Union Bank of Scotland Ltd., 15, Bothwell Street, Glasgow. C—2. (1374)
- Subbachar, Dindigul Venkatanarasimha, B.A., A. (1-7-49), F. (16-8-49), Sri Guru Nivas, 33, Telugu Brahmin Street, Coimbatore. (466)
- Subba Raju, Pasupati Venkata, G.D.A., A. (1-7-49), F. (16-8-49), **P. V. S. Raju & Co.**, Masulipatam. (734)
- Subbarama Iyer, Kizakkencherry Narayananattar, G.D.A., A. (1-7-49), F. (16-8-49), **Sundaram & Srinivasan**, 161, Mount Road, Madras. (188)
- Subbaraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Sankaran & Raman**, National Insurance Buildings, Esplanade, Madras. (326)
- Subbaraman, Tarakad Ranganatha, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Thampam & Co.**, Raman Menon Road, Chalapuram, Kozhikode—2. (229)
- †Subbaraman, V. G., A. (30-6-52), C/o T. Stanes & Co. Ltd., Race Course, Coimbatore. (2227)
- Subbarama Raju, Tharimana, B.A., A. (11-11-49), 11, Kumarappa Mudali Street, Nungambakkam, Madras—6. (1615)
- Subba Rao, Kambhammettu Venkata, B.A., A. (11-1-51), **Rao & Rao**, Eluru, West Godavary Dt. (1934)
- Subba Rao, Kambhampati Varha, B.Com., A. (1-4-53), Market Street, Secunderabad. (2447)

- †Subba Rao, Kesiraju, A.S.A.A., A. (6-5-54), C/o Shri K. Satyanarayana, Retd. Principal, 24/272, Danavayapata, Rajahmundry. (2861)
- Subba Rao, Khetharaju, B.A., A. (1-7-49), F. (16-8-49), Khetharaju Subba Rao & Co., 2nd Line, Brodipet, Guntur.** (707)
- †Subba Rao, Kuchibhotla, M.A., B.Com., A. (18-5-50), Income-tax Officer, Companies Circle IV, Queens Road, Fort, Bombay—1. (1733)
- Subbarao (N.) & Co.** (N. Subbarao), 43-A, Lake Place, Calcutta—29.
- Subba Rao, Nanduri, B.Com. (Hons.), A. (12-11-53), N. Subbarao & Co., 43-A, Lake Place, Calcutta—29.** (2730)
- Subbarathnam, Kadathur Visvanatha, G.D.A., A. (1-7-49), F. (16-8-49), 23, Avanashi Road, Coimbatore. (173)
- Subba Rau, Mysore, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Kempegowda Road, Opp. Mysore Chamber of Commerce, Bangalore—2.** (239)
- Subedar, Nariman Merwanji, A. (1-7-49), F. (15-7-51), Seth Mansion, 5th Floor, Opp. Fort Fire Brigade Station, Sir Phirozeshah Mehta Road, Fort, Bombay. (679)
- †Subrahmani, S. Sankara, B.Sc., A. (30-6-52), C/o P. N. Sankara Iyer, Retired Asstt. Commissioner of Excise, Negercoll. (2226)
- Subrahmanyam (D. S.) & Co.** (D. S. Subrahmanyam), Post Box No. 527, Bangalore—2.
- Subrahmanyam, Dharwar Subravati, G.D.A., A. (1-7-49), F. (16-8-49), 133, Rameswara Temple Road, Chamarajapet, Bangalore—2.** (344)
- Subrahmanyam, Kasturi, B.Com., A. (14-12-51), 13/2, Fort, Kurnool. (2119)
- Subrahmanyam (R.) & Co.** (R. Subrahmanyam), Station Road, Nampally, Hyderabad-Dn.
- Subrahmanyam (R.) & Co.** (R. Subrahmanyam and C. Krishna Rao), Kadrabad, Jaina (Dn.).
- Subrahmanyam, Royyuru, B.Com., A. (24-10-53), R. Subrahmanyam & Co., Station Road, Nampally, Hyderabad-Dn.** (2695)
- Subrahmanyam, Uppalury Kanakadurga, B.Com., A. (14-9-53), 2nd Line, 9th Cross Road, Brodipet, Guntur. (2661)
- †Subrahmanyam, G. S., B.Com., A. (3-9-53), Audit Section, Standard Vacuum Refining Company of India Ltd., Post Box 6516, Bombay—26. (2639)
- Subramania Aiyar, Kannankulangara Narayananaiyar, G.D.A., A. (1-7-49), F. (2-3-53), N. Subramaniam & Co.,** 4th Floor, Dhun Building, Nanabhai Lane, Fort, Bombay. (829)
- Subramania Aiyar, V. K., G.D.A., A. (1-7-49), F. (16-8-49), 10/31, Subramania Mudaliar Road, R. S. Puram, Coimbatore. (432)
- Subramania Iyer (P. S.) & Co.** (P. S. Subramania Iyer, N. N. Veeraraghavan and V. Raghunathan), 30, Lingha Chetty Street, Madras, also at 61-A, South Raja Street, Tuticorin, 31/1, Narasimharaja Road, Bangalore City and Mandipet, Tumkur.
- Subramania Iyer (P. S.) & Co.** (P. S. Subramania Iyer, N. N. Veeraraghavan, V. Raghunathan and A. V. Narasimhan), 51, James Street, Secunderabad (Dn.), also at P. K. Jajee Building, Gulbarga and Loherwadi Road, Raichur.
- Subramania Iyer, Pappakkudi Samu Sastrigal, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co.,** 30, Lingha Chetty Street, Madras. (54)
- †Subramaniam, K., A. (29-12-54), 9, Ramakrishnapuram Street, Pollachi. (3062)
- †Subramaniam, K. M., I.A. & A.S., A. (1-7-49), Chief Controller of Accounts, Electricity Department, Govt. of Madras, 157, Mount Road, Madras—2. (303)
- Subramaniam, M., A. (1-7-49), Sundaram & Srinivasan, 161, Mount Road, Madras. (930)
- Subramaniam (N.) & Co.** (K. N. Subramania Aiyar), 4th Floor, Dhun Building, Nanabhai Lane, Fort, Bombay.
- Subramaniam (N. V.) & Co.** (N. V. Subramanyan), 29, Mettu Srinivasa Street, Salem.
- Subramaniam, Perumkolam Sankarasastri, A. (21-12-50), Assistant Secretary & Accountant, The United Planter's Association of Southern India, "Glenview" Coonoor. (Nilgiris). (1923)

- Subramaniam, P. R. Rama Venkata, B.A., A. (8-3-51), Flat No. 7, Bansilalpet, Secunderabad (Dn.). (1970)
- Subramaniam (T. M. S.) & Co.** (T. M. S. Subramaniam), A/12, Bank of Mysore Buildings, Avenue Road, Bangalore.
- Subramaniam, Trichinopoly Muthu Siva, A. (22-8-51), **T. M. S. Subramaniam & Co.**, A/12, Bank of Mysore Buildings, Avenue Road, Bangalore. (2030)
- Subramanian, A. P., B.Com., A. (22-12-54), No. 2, Mahalaxmi Street, Madras—17. (3052)
- †Subramanian, C. S., A. (1-7-49), 21, Muthial Naicken Street, Purasawakam, Madras. (1250)
- Subramanian (K.)** (K. Subramanian), 10, Perumal Tank Square, Madura, also at No. 12, Gopalsamudram North Bank, Dindigul.
- Subramanian, K., B.Com., A. (4-9-53), No. 12, Gopalsamudram North Bank, Dindigul. (2641)
- Subramanian, Krishna Iyer, B.A., A. (1-7-49), F. (16-8-49), 10, Perumal Tank Square, Madura. (413)
- Subramanian, K. R., G.D.A., A. (1-7-49), F. (16-8-49), 3/4, Godown Street, Madras—1. (616)
- Subramanian, Mahadanapuram Radhakrishna, A. (1-7-49), F. (23-6-54), with **Sastri & Shah**, 15, Armenian Street, Madras. (873)
- †Subramanian, N. P., B.A., G.D.A., A. (1-7-49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue, Calcutta—13. (1179)
- Subramanian, P. K., A. (9-9-52), with **P. S. Subramania Iyer & Co.**, Loharwadi Road, Raichur. (2276)
- †Subramanian, P. V., A. (26-8-49), Assistant Branch Manager, Lipton Ltd., P.B. No. 461, New Delhi—1. (1588)
- Subramanian, Rengakrishna, A. (12-11-53), **S. Narayana Iyer & R. K. Subramanian**, Maharnombu Agraharam, Karaikudi. (2728)
- Subramanian, T. G., B.A., A. (20-11-51), 5, Adimoolampillai Agraharam, Madhurai. (2112)
- Subramanyam, K. S. Ganapathy, M.A., A. (1-7-49), F. (30-4-50), 56, Sastry Road, Coimbatore. (732)
- Subramanyam, Nambiyur Sundaram Iyer, B.Com., A. (16-9-51), 9, Kothawalchavadi Street, Manjakuppam, Cuddalore, N. T. (2076)
- Subramanyam (V.) & Co.** (V. Subramanyam), Main Road, Near Taluk Office, Rajahmundry.
- Subramanyam, Velamuri, A. (31-8-54), **V. Subramanyam & Co.**, Main Road, Near Taluk Office, Rajahmundry. (2936)
- Subramanyan, N. V., B.A., G.D.A., A. (1-7-49), F. (13-10-49), **N. V. Subramaniam & Co.**, 29, Mettu Srinivasa Street, Salem. (623)
- †Subramanyan, Ramasseri Vancheswara Iyer, B.A., A. (9-2-53), Accountant, Oriental Industrial Investment Corp. Ltd., 56B, Aga Khan Building, Dalal Street, Fort, Bombay. (2400)
- Subramoney, Rama, B.A., A. (7-9-53), C/o Planters Co. Ltd., Coonoor (Nilgiris). (2649)
- Subramoney, Ramanatha, B.Sc. (Hons.), A. (2-4-52), **Mani & Co.**, No. 5, Kond Chetty Street, Madras—1. (2183)
- Sud (P. L.) & Co.** (P. L. Sud), Nakur Road, Saharanpur.
- Sud, Pyare Lal, B.A., LL.B., A. (18-8-50), **P. L. Sud & Co.**, Nakur Road, Saharanpur. (1832)
- Sundaram, Arumugamangalam Yagnamier, M.A., A. (1-7-49), F. (4-9-52), **A. V. Sundram & Co.**, 159, Mount Road, Madras—2. (635)
- Sundaram & Co.** (S. A. Sundaram), Y.M.C.A. Buildings, Madurai.
- Sundaram, Kalyana Krishnamurthy, A. (1-7-49), 15, East Iyen Street, Kumbakonam. (468)
- Sundaram, M. B., A. (1-7-49), F. (16-8-49), 296, Thambu Chetty Street, Madras—1. (908)
- Sundaram, Ramamurti Halasya, M.A., A. (1-7-49), Claymont Cottage, Ootacamund. (1227)

- †Sundaram, S., B.Sc., A. (1-7-49), 14, Kalpagambal Nagar, Oliver Road, Mylapore, Madras—4. (1279)
- Sundaram, S. Alagu, A. (1-7-49), F. (16-8-49), **Sundaram & Co.**, Y.M.C.A. Buildings, Madhurai. (824)
- Sundaram & Srinivasan** (K. N. Subbaraman, T. C. Minakshisundaram, M. Subramaniam and R. Venkataraman), 161, Mount Road, Madras, also at 68, Dhanappa Mudali Street, Madhurai, 173, East Car Street, Dindigul and 99-B, East Car Street, Tuticorin.
- †Sundaram, V. M., B.Com., A. (20-9-51), 20, Rangier Street, Thayagarayanagar, Madras—17. (2079)
- Sundararajan, Nallan Chakravarthy, A. (24-2-51), **N. C. Rajagopal & Co.**, No. 13, North Mada Street, Mylapore, Madras—4. (1961)
- †Sundararajan, T. V., B.Com., A. (31-8-54), 4-A, Subbareddi Street, Madras—17. (2930)
- Sundara Raman, Nagaswamy Iyer, B.A., A. (1-7-49), Bhakta Nivas, Ground Floor, Sriddhananda Road, Matunga, Bombay—19. (717)
- Sundaresan (S.) & Co.** (S. Sundaresan and T. M. Santhanam), 55, East Second Street, Pudukkottai.
- Sundaresan, S., B.A., A. (31-8-49), **S. Sundaresan & Co.**, 55, East Second Street, Pudukkottai. (1589)
- Sunderlal & Co.** (S. L. Fatehpuria), National Insurance Building, 59, Forbes Street, Fort, Bombay.
- Sundram (A. Y.) & Co.** (A. Y. Sundaram), 159, Mount Road, Madras—2.
- †Suneja, Ladha Ram, B.A. (Hons.), A. (17-5-50), C/o Suneja Book Centre, Below Madras Hotel, Connaught Circus, New Delhi. (1722)
- †Suntook, Burjor Jehangir, A. (1-7-49), Kayamali Buildings, 185, Lamington Road, Bombay—7. (872)
- †Sur, Amal Kumar, M.A., B.Com., A. (1-7-49), Assistant Controller of Finance, Govt. of West Bengal, 14/P, Middle Road, P.O. Entally, Calcutta—14. (1350)
- Sur, Purnanka Mohan, F.S.A.A., A. (1-7-49), F. (16-8-49), **Sur & Sen**, 11, Old Post Office Street, Calcutta. (419)
- Sur & Sen** (P. M. Sur), 11, Old Post Office Street, Calcutta.
- †Sur Upendra Nath, B.Sc., A.S.A.A., A. (1-7-49), Suite 8, 36, Chowringhee, Calcutta—16. (1131)
- Surana (M. L.) & Co.** (M. L. Surana), Dhanmandi, Udaipur.
- Surana, Manoharlal, B.Com., A. (28-2-52), **M. L. Surana & Co.**, Dhanmandi, Udaipur. (2165)
- Surana, Pratap Singh, B.Com., A. (1-7-49), F. (5-10-50), **P. S. Surana & Co.**, Opp. Brij Talkies, Nayapura, Kotah. (892)
- Surana (P. S.) & Co. (P. S. Surana and M. P. Sharma), Nayapura, Kotah.
- Surendra Bhatt & Co.** (S. C. Bhatt), 22, Apollo Street, Fort, Bombay.
- Surendra Kumar, B.A. (Com.) (Hons.), A. (11-2-54), **S. Kumar & Co.**, 10, Todarmal Road, New Delhi. (2797)
- Suresh C. Mathur & Co.** (S. C. Mathur), Mercantile Bank Buildings, Chandni Chowk, Delhi.
- Suri & Co.** (M. R. Venkataraman), 64, Lakshmi Buildings, Sir Pherozshah Mehta Road, Bombay.
- Suri & Co.** (I. S. Suri), 2nd Floor, No. 1, British Indian Street, Calcutta.
- Suri & Co.** (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari and D. Ramachandran), Post Box No. 1354, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, Madras—1, also at Main Road, Trivandrum, and Mo. 172, Gandhi Nagar, Bangalore—2.
- Suri & Co.** (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari, D. Ramachandran and V. Kuppuswamy), 10/34, Jall Road, Coimbatore.
- Suri & Co.** (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari, D. Ramachandran and S. Padmanabhan), 183, Palace Road, Madhurai.
- Suri, Ishar Singh, G.D.A., A. (1-7-49), **Suri & Co.**, No. 1, British Indian Street, 2nd Floor, Calcutta. (955)
- Suri, S. P., M.A., LL.B., A. (1-7-49), F. (24-7-52), 20, Ajmeri Gate Extension, New Delhi. (1147)

- Suri (T.) & Co.** (T. P. Suri), 2nd Floor, No. 1, British Indian Street, Calcutta—1.
 Suri, Tej Partap Singh, B.Sc., A. (1-7-49), **T. Suri & Co.**, No. 1, British Indian Street, 2nd Floor, Calcutta. (1064)
- †Surti, Burjore Pherozeshah, A. (1-7-49), 13, Rustom Baug, Victoria Road, Bombay—27. (1060)
- Surti, Jehangir Dhunjibhoy, G.D.A., A. (1-7-49), F. (1-4-51), C/o The Eastern Bunkers Ltd., Scindia House, Ballard Estate, Bombay. (356)
- Suryanarayana Iyer, Subbuswami Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354, Madras—1. (9)
- †Suryanarayananamurty, Ayyagari, B.Com., A. (1-4-54), C/o M. P. Electricity Board, Revenue Section, Nagpur. (2830)
- †Suryanarayanan, A., M.A., A. (11-10-50), 173, Lloyds Road, Madras—14. (1881)
- †Suryanarayanan, Mathur Sankara Iyer, B.A., A. (4-2-55), Mathur Agracharam P.O., Palghat. (S. Malabar). (3091)
- Suryanarayana Rao, Sriramagiri, B.A., A. (1-7-49), F. (25-5-50), **S. S. Rao & Co.**, 7, Kondi Chetty Street, Madras—1. (671)
- Suryanarayana Rao, Upadrasta, G.D.A., A. (1-7-49), F. (22-4-50), **Upadrasta Bros.**, Park Road, Vijayawada. (634)
- Susrut Mukherji & Co.** (S. Mukherji), 8/2, Hastings Street, 2nd Floor, Calcutta—1.
- Sutarwala, Jamnadas Bhikhralal, B.Com., A. (1-7-49), F. (24-7-53), **J. B. Sutarwala & Co.**, 220, Narsi Natha Street, Bombay—9. (1160)
- Sutarwala (J. B.) & Co.** (J. B. Sutarwala), 220, Narsi Natha Street, Bombay—9.
- †Swami, M. Vaidyanatha, B.A., L.T., G.D.A., A. (1-7-49), Administration Superintendent, The Indian Oxygen & Acetylene Co. Ltd., 48/1, Diamond Harbour Road, Calcutta—27. (410)
- †Swaminathan, Krishnamurthi, B.Sc., A. (25-8-52), with Aiyar & Co., Negris Building, York Street, Colombo. (2258)
- Swaminathan, Krishnaswamy, A. (1-7-49), **Chari & Co.**, 3, Arantangi Road, Pudukkottai. (257)
- Swaminathan, M. S., B.A., A. (18-5-50), 15, Tanjore Road, Thiyagrayanagar, Madras—17. (1732)
- Swaminathan, Ramakrishna, B.Com., A. (11-11-49), 112-B, Russa Road, Calcutta—26. (1614)
- Swaminathan, Srinivasa, G.D.A., A. (1-7-49), F. (16-8-49), 369, Esplanade, G. T., Madras. (117)
- Swami & Vasani** (T. M. Swami and R. Srinivasan), Purushottam Buildings, Mount Road, Madras—2, also at Vijayapuram P.O., Tiruvarur.
- Swamy (N. M.) & Co.** (N. M. Swamy and E. Saptharushy), No. 7, General Bazar, Opp. to Chitra Talkies, Secunderabad (Dn.), also at Kesar Building, Nizam Shahi Road, Hyderabad—Dn.
- Swamy, Sreepada Anantha Padmanabha, G.D.A., A. (11-4-50), **Anantham & Co.**, C/o R. V. Aiyar & Co., 8/2, Hastings Street, Calcutta—1. (1695)
- Swamy (S. R.) & Co.** (S. R. Swamy), No. 8, Ganapathy Agraharam, Dindigul.
- Swaraj Chandlok & Co.** (J. C. Chandlok), Kashmere Gate, Delhi.
- Syed, M. Mohamed, B.A., A. (1-4-53), 284, Linghi Chetty Street, Madras—1. (2406)
- Tacknait (S. L.) & Co.** (S. L. Tacknait), E. F. 213/A, Railway Road, Jullundur City.
- Tacknait, Shiv Lal, G.D.A., G.D.C.A., A. (1-7-49), F. (11-11-49), **S. L. Tacknait & Co.**, E. F. 213/A, Railway Road, Jullundur City. (265)
- Tadiwalla, Jal Bhikaji, A. (9-6-54), **J. B. Tadiwalla & Co.**, Vohuman Lodge, Byramji Town, Nagpur. (2860)
- Tadiwalla (J. B.) & Co.** (J. B. Tadiwalla), Vohuman Lodge, Byramji Town, Nagpur.
- Tadvalkar, Madhav Keshav, M.Sc., A.S.A.A., A. (1-7-49), 97, Shivaji Park, Dadar Bombay—28. (866)

- Tagore, M. Rabindranath, B.Com., A. (1-11-54), **Naidu & Ravindra**, 69-A, Kingsway, Secunderabad-Dn. (3011)
- Talati & Co.** (B. J. Talati), Sambava Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- †Talati, Bejonji Burjorji, A.S.A.A., A. (1-7-49), Chief Agent, The Central Bank of India Ltd., Jamshedpur. (1053)
- Talati, Bhaskar Jayantilal, B.Com., A. (1-11-51), **Talati & Co.**, Sambava Chambers, Second Floor, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (2102)
- Talati, Himatlal Muljibhai, B.A., LL.B., A. (17-12-51), **C. C. Chokshi & Co.**, Girdhar Chambers, Opposite Model Talkies, Gandhi Road, Ahmedabad. (2120)
- †Talekar, Keshav Narhari, G.D.A., A. (1-7-49), 138, Naya Bazar, Delhi. (713)
- Talwar, Amrit Lall, G.D.A., A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, Post Box No. 113, Mahatma Gandhi Road, Kanpur. (688)
- Talwar (D. S.) & Co.** (D. S. Talwar), Katra Ahluwalia, Amritsar.
- Talwar, Dev Sen, A. (1-7-49), F. (3-3-50), **D. S. Talwar & Co.**, Katra Ahluwalia, Amritsar. (968)
- Tamhane, Kamalakar Vishwanath, B.A., A. (1-7-49), Vishwanath Bhuvan, Gamdevi Maiden, Nawapada, Thana, Bombay. (1235)
- Tamhane, Shankar Raghunath, A. (21-2-55), **Shankar R. Tamhane & Co.**, Suryodaya Ranade Road Extension, Shivaji Park Area, Dadar, Bombay—28. (3101)
- Tandan, Avadh Behari, B.Com., LL.B., A. (1-7-49), **Mehrotra Tandon & Co.**, Pioneer Building, Meston Road, Kanpur. (1063)
- Tandan, Gopal Das, G.D.A., A. (1-7-49), F. (5-12-52), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (380)
- Tandon, Moti Chand, M.A., B.Com., A. (27-4-53), 42, B. C. Chatterjee Street, Belghoria. (24 Parganas). (2486)
- Tandon (P. L.) & Co.** (S. P. Chopra, P. L. Tandon, A. L. Talwar and R. N. Rai), P. O. Box No. 113, Westcott Buildings, Mahatma Gandhi Road, Kanpur.
- Tandon, Pyara Lal, A.S.A.A., A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, Post Box No. 113, Westcott Building, Mahatma Gandhi Road, Kanpur. (533)
- Tandon, Raj Kishore, B.A. (Hons.), A. (21-9-49), **Raj K. Tandon & Co.**, 20-B, Connaught Place, New Delhi. (1595)
- Taneja (C. D.) & Co.** (C. D. Taneja), 55/15, Kahu Kothi, Pratap Bhawan, Kanpur.
- Taneja, Chetan Dass, M.Com., A. (23-3-50), **C. D. Taneja & Co.**, 55/15, Kahu Kothi, Pratap Bhawan, Kanpur. (1078)
- †Taneja, K. N., B.Com., A. (1-7-49), C/o **Chopra Tandon & Co.** [Incorporating **Chopra (S. P.) & Co.**, and **Tandon (P. L.) & Co.**] 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (1086)
- Taneja, Raghbir Lal, A. (1-7-49), F. (9-11-53), Above Messrs. Hotu Ram Vasudev, Chandni Chowk, Delhi. (486)
- Tannan, Bodh Raj, A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort, Bombay. (270)
- †Tannan, Mohan Lal, M.Com. (Birmingham), Bar-at-Law, A. (1-7-49), The Cliff, Carmichael Road, Cumballa Hill, Bombay. (203)
- Tarafdar, Suresh Kishore, B.Sc., A. (13-11-54), with **A. Basu & Co.**, 8/2, Hastings Street, Calcutta—1. (3030)
- Tarapore, Pheroze Jamshid, B.Com., A. (13-2-53), 802-B, Vincent Road, Bombay—14. (2408)
- †Taraporewala, B. Nadirshaw, A. (21-9-49), 133E, Dharmatala Street, Elgin Mansions, 4th Floor, Room No. 14, Calcutta—13. (1597)
- Taraporewalla, Russi Framroz, B.Com., A. (26-8-53), with **Habib & Co.**, 75, Mohamedali Road, Bombay—3. (2626)
- Tare, Vyankatesh Raghunath, A. (31-12-52), C/o The Berar Mfg. Co. Ltd., Rajabahadur Mansion, 24B, Hamam Street, Fort, Bombay. (2345)
- Tarkas, Anupam Devdatta, B.Com., LL.B., A. (5-2-54), 12, Khandwala Chawl, Daftary Road, Malad (East), Bombay. (2793)
- Tarmaster & Co.** [G. Basu, G. Saha, A. K. Basu (and P. M. Kar for Allahabad only)], 6, Hastings Street, Calcutta, also at 58, Mahatma Gandhi Marg, Allahabad.

- Tata, Naval Jamshedji, B.Com., A. (22-7-52), Burjor Building, 3rd Floor, Wadia Street, Tardeo, Bombay—7. (2236)
- Tatu, Jayaram Gajananrav, B.Com., A. (3-11-53), Shree Bhagat Vitthal Mandir, Near Italian Bakery, Raikhad Road, Ahmedabad. (2713)
- †Tayal, Yashbir Singh, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (31-10-51), C/o Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore, Calcutta—23. (2098)
- †Telang, Manohar Dattatraya, G.D.A., A. (1-7-49), C/o Caltex (India) Ltd., "Caltex House", Ballard Estate, Bombay. (953)
- Telang, Vaman Mangesh, B.Com., A. (20-12-50), Flat No. 23, Bansilal Building 'B', 64-C, Girgaum Road, Bombay—4. (1921)
- Tembe (V. K.) & Co.** (V. K. Tembe and K. B. Nijasure), Examiner Press Building, Dalal Street, Fort, Bombay.
- Tembe, Vishwanath Krishna, LL.B., A. (1-7-49), F. (11-9-50), **V. K. Tembe & Co.**, Examiner Press Building, Dalal Street, Fort, Bombay. (1008)
- Thacker & Co.** (J. V. Thacker), Alli Chambers, Tamarind Lane, Fort, Bombay.
- Thacker, Jamnadas Vasani, G.D.A., A. (1-7-49), F. (16-8-49), **Shareef Thacker & Co.**, Alli Chambers, Tamarind Lane, Fort, Bombay. (196)
- Thacker, Jyotindra Shivji, A. (16-2-52), C/o Shoorji Sunderji & Co., 214, Samuel Street, Vadgadli, Bombay—3. (2153)
- †Thackersey, Pradyumna, M.D., A. (1-7-49), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (841)
- Thaker (A. M.) & Co.** (A. M. Thaker), Harisadan, Khadia, Char Rasta, Ahmedabad.
- Thaker, Amritlal Maneklal, B.Com., A. (22-6-50), **A. M. Thaker & Co.**, Harisadan, Khadia, Char Rasta, Ahmedabad. (1766)
- Thaker, Indravadan Mohanlal, A. (17-8-54), **Indulal Thaker & Co.**, Meadows House, Meadows Street, 4th Floor, Fort, Bombay—1. (2915)
- Thaker (V. M.) & Co.** (V. M. Thaker), Block No. 3, Prabhudas Bungalow, St. Xavier's School Road, Ville Parle West, Bombay—24.
- Thaker, Vinubhai Manilal, B.Com., A. (13-2-54), **V. M. Thaker & Co.**, Block No. 3, Prabhudas Bungalow, St. Xavier's School Road, Ville Parle West, Bombay—24. (2798)
- Thakkar (A. B.) & Co.** (A. B. Thakkar), 65, Esplanade Road, Fort, Bombay.
- †Thakkar, Ambalal Harjiwandas, G.D.A., A. (6-8-51), P.O. Box No. 574, 'Universal House', Plot No. 6, Alidina Visram Street, Kampala, Uganda. (2045)
- Thakkar, Ambalal Shivilal, G.D.A., A. (1-7-49), F. (16-8-49), **Ambalal Thakkar & Co.**, East & West Building, 49, Apollo Street, Fort, Bombay. (498)
- Thakkar, Amritlal Bapulal, G.D.A., A. (1-7-49), F. (16-8-49), **A. B. Thakkar & Co.**, 65, Esplanade Road, Fort, Bombay—1. (782)
- Thakkar, Jayantilal Kashiram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Jayantilal Thakkar & Co.**, 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay. (366)
- Thakkar (Jayantilal P.) & Co.** (J. P. Thakkar), 'Kum Kum', Raopura, Baroda.
- Thakkar, Jayantilal Premanand, B.Com., A. (28-1-54), **Jayantilal P. Thakkar & Co.**, Kum Kum, Raopura, Baroda. (2782)
- Thakkar, Tribhuvan Shivilal, G.D.A., A. (1-7-49), F. (10-7-54), **Tribhuvandas Thakkar & Co.**, Fatehpur Mohalla, Opp. The Bank of Behar Ltd., P.O. Jharia, Dt. Manbhumi. (986)
- Thakorlal & Co.** (T. A. Shah), 11, Bank Street, 3rd Floor, Fort, Bombay—1.
- Thakur & Co.** (R. Thakur), 95, Harrison Road, Calcutta—7.
- †Thakur, Kamakhya Prasad, B.A., A. (1-7-49), Commercial-Tax Officer, Serampur, Hooghly. (1171)
- Thakur, Rajaram Vasudeo, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 50, Western India House, Sir P. M. Road, Fort, Bombay. (813)
- Thakur, Raj Nandan, B.Com., LL.B., A. (28-1-53), 83, Old China Bazar Street, Calcutta—1. (2384)
- Thakur, Rameshwar, M.A., B.Com., LL.B., A. (4-5-53), **Thakur & Co.**, 95, Harrison Road, Calcutta—7. (2504)

- Thaliath, Paul, B.Com., A. (14-11-51), Puthenpaly, Verapoly. (2107)
- Thampan & Co.** (P. K. Thampan), Parael Buildings, Thirunakkara, M. C. Road, Kottayam.
- Thampan (K. K.) & Co.** (T. R. Subbarama Aiyar), Raman Menon Road, Chalapuram, Kozhikode—2.
- Thampan, P. K., B.Sc., A. (22-2-54), **Thampan & Co.**, Parael Buildings, Thirunakkara, M. C. Road, Kottayam. (2801)
- Tharien, Jacob, A.** (19-6-51), **Tharlen & John**, Beach Road, Quilon. (2024)
- Tharlen & Jacob** (Jacob Tharien and M. C. John), Beach Road, Quilon.
- Thiagarajan, Peri, B.Com., A.** (26-6-50), **Perl Thiagraj & Co.**, 216, Naicker New Street, Madurai. (1769)
- Thiruvenkatachari, R., A.** (19-9-50), with **M. S. Krishnaswami & Jagannathan**, R. S. Puram Post, Coimbatore. (1871)
- †**Thomas, Joseph Kanianthray, B.A., LL.B., A.C.A.** (Eng. & Wales), A. (1-11-54), Branch Accountant, Burmah-Shell, Madras—1. (2905)
- †**Thomas, Malaiakal Joseph, B.Com., A.** (30-7-54), Accountant, Kissan Products Ltd., Post Box No. 107, Bangalore—1. (2897)
- Thomas, O., B.Com., A.** (24-1-51), Near T. B. Junction, Kottayam. (1941)
- Thomas, P. Chacko, B.A., A.** (26-5-52), C/o Lever Bros. (India) Ltd., Scindia House, Ballard Estate, Bombay—1. (2217)
- Thomas, Sathianathan Gell, A.** (1-7-49), F. (8-12-51), 52-D, South Raja Street, Tuticorin. (1014)
- Thomas (V. M.) & Co.** (V. M. Thomas), Bombay Mutual Annexe, Madras—1.
- Thomas, V. M., B.Com., A.** (5-2-54), **V. M. Thomas & Co.**, Bombay Mutual Annexe, Madras—1. (2789)
- Thomson, Alistair Young, A.** (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1428)
- Thottan, Joseph Rappai, G.D.A., A.** (21-10-52), Thottan's House, East Fort Gate, Trichur. (2315)
- Thulasi Ram & Co.** (T. R. Thulasiram), 94, Nyniappanaickan Street, Madras—3.
- Thulasiram, Thirukonda Rama, B.A., A. (1-7-49), F. (1-4-53), **Thulasi Ram & Co.**, 94, Nyniappanaickan Street, Madras—3. (1202)
- Tijoriwala, Jagdishchandra Bhagwandas, B.Com., LL.B., A.** (1-4-53), Parvati Nivas, Goregaon, Bombay. (2449)
- Tirumalarao, Desapandi, G.D.A., A.** (1-7-49), Fort, Kurnool. (402)
- Titina, Noshir Rustomji, B.Com., A.** (23-5-52), Dr. Dadina Buildings, Jehangir Daji Cross Lane, Grant Road, Bombay—7. (2216)
- †**Titus, M. K., B.Sc., A.** (20-4-53), Muttathottil House, North Parur. (2472)
- †**Tity, Sorabji Framji, G.D.A., A.** (1-7-49), F. (16-8-49), Navsari Chambers, Outram Road, Fort, Bombay. (105)
- Todarwal Karnavat & Co.** (L. C. Todarwal and S. S. Karnavat), Kitab Mahal, 192, Hornby Road, Bombay.
- Todarwal, Lalchand Chandmal, B.Com., A.** (16-9-53), **Todarwal Karnavat & Co.**, Kitab Mahal, 192, Hornby Road, Bombay. (2068)
- Tribhuvandas Thakkar & Co.** (Tribhuvandas S. Thakkar), Fatehpur Maholla, Opp. The Bank of Behar Ltd., P.O. Jharia, District Manbhumi.
- Trivedi & Co.** (S. M. Trivedi), 7, Devkaran Mansions, Princess Street, Bombay—2.
- Trivedi (D. S.) & Co.** (D. S. Trivedi), 15, Palton Road, Flat No. 14, 3rd Floor, Bombay—1.
- Trivedi, Dhirajlal Shankerlal, A. (1-7-49), F. (21-11-52), **D. S. Trivedi & Co.**, 15, Palton Road, Flat No. 14, 3rd Floor, Bombay—1. (493)
- Trivedi, Kanaiyalal Mulshanker, B.Com., A. (14-3-55), 1/5, Banaji Street, Fort, Bombay—1. (3121)
- †Trivedi, Kunjbihari Kantilal, B.Com., A. (17-8-54), P.O. Box 404, Mombasa, Kenya. (2911)
- Trivedi, Parvatishanker Mulshanker, G.D.A., A. (8-1-55), Maniar Building, 2nd Floor, Vithalbhai Patel Road, Bombay—4. (3070)
- Trivedi (P. C.) & Co.** (P. C. Trivedi), 12, Mukund Bhavan, Station Road, Santa-Cruz, Bombay—23.

- Trivedi, Pramodchandra Chhotubhai, A. (21-8-50), **P. C. Trivedi & Co.**, 12, Mukund Bhuvan, Station Road, Santa-Cruz, Bombay—23. (1844)
- Trivedi, Shambhuprasad Madhavlal, B.Com., LL.B., A. (20-8-52), **Trivedi & Co.**, 7, Devkaran Mansion, Princess Street, Bombay—2. (2246)
- †Trivedi, Vinaykant Keshavlal, B.Com., A. (20-1-54), with **A. F. Ferguson & Co.**, Apollo Street, Fort, Bombay—1. (2775)
- Tulpule, Dattatraya Narayan, B.Com., A. (18-7-51), **H. S. Sohony & Co.**, 340, South Kasba, Sholapur. (2042)
- Tungare (V. A.) & Co.** (V. A. Tungare), 653-A, Karanjia House, Dhobi Talao, Bombay—2.
- Tungare, Vishwanath Anant, B.Com., A. (20-8-52), **V. A. Tungare & Co.**, 653-A, Karanjia House, Dhobi Talao, Bombay—2. (2251)
- †Turcan, Charles Ian, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row, Calcutta. (920)
- Turnbull, Graham Fraser, A. (1-7-49), F. (14-3-53), **Ford, Rhodes, Parks & Co.**, Stephen House, Dalhousie Square, Calcutta. (1173)
- †Tu, Than (a) R. Ba Thaw, B.A., A. (28-7-51), Chief Accountant, Board of Management for the Port of Rangoon, No. 8, Cheape Road, Rangoon. (2044)
- †Twena, Solomon Ferris, B.Com., A. (20-8-52), C/o M. Benaiah, 4/1, Sudder Street, Calcutta—16. (2258)
- Ubaidulla (A. M.) & Co.** (A. Mohamed Ubaidulla, I. Zainul Abideen and M. A. Mohamed Ghose), 5, Markaya Labhai Street, Harbour Dn., Madras.
- Ubaidulla, A. Mohamed, G.D.A., A. (1-7-49), F. (16-8-49), **A. M. Ubaidulla & Co.**, 5, Markaya Labbal Street, Harbour Dn., Madras. (288)
- Umamaheswar Rao, Vadlamani, B.Sc., A. (9-9-52), with **P. Ramachandra Rao & Co.**, Arundelpet, 7th Line, Guntur. (2275)
- †Unni, Cheeran Ipe, B.Sc., A. (29-2-52), C/o The Indian Oxygen & Acetylene Co. Ltd., 7-A, Vaidyanatha Mudali Street, Tondiarpet, Madras—21. (2170)
- Upadrasta Bros.** (S. R. Upadrasta), Park Road, Vijayawada.
- †Upadrasta, Venkata Krishnayya, B.A., LL.B., A.S.A.A., A. (1-7-49), F. (16-8-49), 3rd Line, Arundelpet, Guntur. (255)
- †Uppal, Vishnu Bhagwan, B.A., LL.B., A. (8-8-52), 6, Kushak Road, New Delhi. (2245)
- Usher, Graham Aitchison, A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (1211)
- †Utamsingh, Shyam Himatsingh, A. (3-9-54), Accountant, Assam Oil Co. Ltd., Digboi. (2943)
- Vachha, Homy Jamshedji, B.A., F.C.A. (Eng. & Wales), A.S.A.A., A. (1-7-49), F. (1-6-51), **A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort, Bombay. (422)
- Vachha, Jehangir Navroz, B.Com., A. (15-2-55), **Jehangir N. Vachha & Co.**, 22, Hampton Court, 125, Wodehouse Road, Bombay—5. (3104)
- Vadera, Parshotamlal, B.Com., A. (19-12-52), The Metropolitan Insurance House, 278, Hornby Road, Fort, Bombay—1. (2342)
- Vaidya, Balwant Shripad, B.A., A. (25-1-55), **P. G. Bhagwat**, Jiji House, 17, Raveline Street, Fort, Bombay. (3082)
- †Vaidya, Bhalchandra Purushottam, B.Com., A. (20-8-51), 379, Sandhurst Road, Bombay—4. (2057)
- Vaidyanath Aiyar (S.) & Co.**, (S. Vaidyanath Aiyar), 4, Kashmcre Gate, Delhi.
- Vaidyanatha Iyer, T. S., A. (15-3-51), Thiruvampady, Trichur. (1972)
- Vaidyanathan, G., M.A., A. (1-7-49), F. (9-5-52), **G. V. N. Shankar & Co.**, 37/38, Thambu Chetty Street, G. T., Madras—1. (1100)
- Vaidyanathan, Kalpathy S., A. (1-7-49), **Aiyar & Co.**, 3rd Floor, Lakshmi Insurance Buildings, Ajmeri Gate Extension, New Delhi—1. (492)
- Vaidyanathan, R., A. (12-11-53), No. 3, Mahendra Mansion, Vadala, Bombay—31. (2727)
- †Vaish, Jai Narain, M.A.(Com.), G.D.A., A. (1-7-49), F. (16-8-49), 56, Ramnagar, Kutub Road, New Delhi. (404)
- Vaish (S.) & Co.**, (S. B. L. Vaish and M. C. Gupta), 15/96, Civil Lines, Kanpur.

- Vaish, Shiam Behari Lal, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), S. Vaish & Co., 15/96, Civil Lines, Kanpur. (14)
- Vaithisvaran & Co., (T. R. Vaithisvaran and Siva Santhappa), 2/105, Armenian Street, Madras—1, also at 35, Sir Narasimha Road, Bangalore City.
- Vaithisvaran, Terizhandur Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), Vaithisvaran & Co., 2/105, Armenian Street, Madras—1. (373)
- †Vajifder, Savak Framroz, G.D.A., A. (1-7-49), C/o Trustees of Sir Ratan Tata, Bombay House, Bruce Street, Fort, Bombay. (1342)
- Vakharia, Harakchand Valchand, A. (1-7-49), 3335, Halad Lane, Barsi. (1194)
- †Vakil, Dhansukhlal Manchhashanker, B.Com., A. (1-7-49), F. (21-1-52), Vasant Vilas, 1, Babulnath Road, Bombay—7. (879)
- Vakil Shah & Co., (K. R. Shah), Near Amba Mata, Mahatma Gandhi Road, Baroda.
- †Vallibhoy, Fazul Hussein, B.Com., A. (17-5-50), Authorised Representative, Income-Tax Appellate Tribunal, 'B' Bench, Industrial & Prudential Assurance Buildings, Opp. Churchgate Station, Bombay. (1726)
- Vanchinathan, S. T., B.Com., A. (23-4-53), Ram & Co., 180, Anna Pillai Street, Madras—1. (2476)
- †Vanjara, Harhar Naranbhai, B.Com., LL.B., A. (3-11-52), Ashok Kunj, Tejpal Road, Vile Parle, Bombay—24. (2321)
- Varadachari, A., M.A., A. (24-1-51), Chari & Co., "Balachandra", 3, Arantangi Road, Pudukkottai. (1943)
- Varadarsajan Sadagopan, B.Sc., A. (31-10-51), 47, Nanayakara Street, Nagapattinam. (2099)
- †Varadarajan, T. R., B.A.(Com.), A. (1-7-49), C/o T. R. U. Chari, 3, South Avenue, New Delhi. (1479)
- †Varahan, Thirucheri Rangaswamy Srinivasa, B.Sc., A. (11-10-52), Accountant, Cauvery Spinning & Weaving Mills Ltd., Madras—1. (2304)
- †Varerkar, Mukund Vinayakrao, G.D.A. A. (1-7-49), Plot No. 3-A, Ston (West), Bombay—22. (500)
- Variava, Minocher Hormushaw, B.Com., A. (11-7-50), with S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Bombay. (1793)
- Varma & Co., (A. R. Varman), 10-A, Beaumon Chambers, Medows Street, Fort, Bombay.
- Varma, Kerala, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Varma & Varma, 8/24, Rice Bazar Road, Trichur. (367)
- Varma, Kerala, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Varma & Varma, New Road, Cochin—2. (398)
- Varman, Anjeril Ravi, A. (15-3-54), Varma & Co., 10-A, Beaumon Chambers, Medows Street, Fort, Bombay—1. (2809)
- Varma & Varma, (K. Varma, K. Varma, K. R. Nair and K. R. Kaimal), New Road, Cochin, also at T. D. Road, Ernakulam, 8/24, Rice Bazar, Trichur, Palace Road Junction, Alleppey, Nadakkavu, Kozhikode, Paza Vangudi, Main Road, Trivandrum and 40, General Patters Road, Madras—2.
- Vartak (K. M.) & Co., (K. M. Vartak and P. D. Ghanekar), Commissariat Building, 231, Hornby Road, Fort, Bombay.
- Vartak, Keshav Mahadev, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), K. M. Vartak & Co., Commissariat Building, 231, Hornby Road, Fort, Bombay. (425)
- †Varughese, P. O., B.A., A. (1-7-49), Addl. Income-Tax Officer, Trichur, Circle Trichur. (1205)
- Vasa (H. V.) & Co., (H. V. Vasa), Opp. Mamunayak's Street, Kalupur Road, Ahmedabad.
- Vasa, Hariprasad Vadilal, B.Com., LL.B., A. (6-8-52), H. V. Vasa & Co., Opp Mamunayak's Street, Kalupur Road, Ahmedabad. (2241)
- Vasa, Kanji Khetsi, G.D.A., A. (1-7-49), Opp. Lalbaug, Chandi Bazar, Jamnagar. (340)
- Vasantlal & Co., (V. R. Shah), 34, Laxmi Building, 11th Khetwadi Lane, Bombay—4.
- Vasudev, Surendra Nath, B.A., A. (4-10-50), 26, Faiz Bazar, Daryaganj, Delhi—7. (1874)

- Vasudevan (L. N.) & Co.**, (L. N. Vasudevan), Room No. 3, Y.M.I.A., 9, Armenian Street, Madras—1.
- Vasudevan, L. N., B.Com., A. (14-1-53), **L. N. Vasudevan & Co.**, Room No. 3, Y.M.I.A., 9, Armenian Street, Madras—1. (2356)
- Vasudevan, S., G.D.A., A. (1-7-49), 30, Maharnombu Agraharam, Karaikudi. (582)
- Vasudeva Rao, K. S.**, B.Sc., A. (1-7-49), F. (23-12-51), **K. S. V. Rao & Co.**, Mustafa Building, 3rd Floor, Phirozeshah Mehta Road, Fort, Bombay. (1101)
- Vatsaraj & Co.**, (M. K. Vatsaraj and M. V. Vatsaraj), Fort Chambers, Tamarind Lane, Fort, Bombay, also at Bazar, Vishnagar (N. Gujarat).
- Vatsaraj, Mangalprasad Venishanker, B.Com., A. (18-11-50), **Vatsaraj & Co.**, Fort Chambers, Tamarind Lane, Fort, Bombay—1. (1903)
- Vatsaraj, Mukundray Karasanji, G.D.A., A. (1-7-49), F. (16-8-49), **Vatsaraj & Co.**, Fort Chambers, Tamarind Lane, Fort, Bombay. (138)
- Vaze, Narhar Bhalchandra, B.Com., A. (1-7-49), C/o The Alembic Chemical Works Co. Ltd., Baroda. (1010)
- †Vazifdar, Fredoon Khurshedji, A. (15-3-52), Amy House, Sleater Road, 1st Cross Lane, Grant Road, Bombay—7. (2208)
- Vedam & Co.**, (V. Venkataraman), 5/6, Luzchurch Road, Mylapore, Madras—4.
- †Ved, Keshavji Morarji, B.Com., A. (2-1-54), 381, Kalbadevi Road, Bombay—2. (2759)
- Ved Prakash, M.A., B.Com., A. (4-2-53), Office Supdt., Sindri Cement Works, Sindri. (2391)
- Veeraraghavan, C. V., A. (1-7-49), F. (18-7-50), 275, Raja Street, Coimbatore. (345)
- Veeraraghavan, N. N., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street, Madras. (682)
- †Veeraraghavan, Naranammalpuram Sankaraier, B.A., A. (1-7-49), Plot No. 18, Sion, Bombay—22. (1281)
- Veerasamy, R., A. (1-7-49), F. (1-4-55), 20, Society Street, Dindigul. (1335)
- †Velayutham, K., B.A., A. (4-2-53), Accountant, Thiru Arooran Sugars Ltd., Vadapathimangalam P.O., Tanjore Dist. (2390)
- Velu Pillai, T., B.A., A. (22-6-51), Near Post Office, Alwaye. (2029)
- Venkatachalam Aiyer (K.) & Co.**, K. Venkatachalam Aiyer (and L. Rangamani for Alleppey only), Sriniketan, Chettikulangara, Post Box No. 12, Trivandrum, also at 124-125, Raja Market, Avenue Road, Bangalore—2, North, of Iron Bridge, Alleppey and Hospital Road, Quilon.
- Venkatachari, Thirumalai Anandan Pillai, B.Com., A. (14-10-53), No. 1, Thambu-chetty Street, Madras—1. (2686)
- †Venkatachari, Vankipuram Narasimhachari, A. (2-1-52), Income-Tax Officer, Bellary. (2121)
- Venkatakrishnan, Srinivasa, G.D.A., A. (1-7-49), Plot No. 101, Vasant Bhuvan, Matunga, Bombay—19. (272)
- Venkatakrishnan, V., B.Com., A. (29-6-53), 53, Lloyds Lane, Royapettah, Madras—14. (2541)
- Venkatnarayanan, Singakulam, B.Com., A. (1-11-51), 2/159, Bazar Road, Post Box No. 135, Cochin—2. (2103)
- †Venkataraman, Angarai Ganesa, A. (15-5-50), Assistant Accountant, Best & Co., Societe Anonyme, Rodier Mills, Pondichery. (1714)
- †Venkataraman, Dharapuram Narasimhaiyengar, B.A., G.D.A., A. (1-7-49), F. (24-3-51), Naval Store Officer, Naval Base, Cochin—4. (528)
- Venkataraman, Erode Subramanian, B.Sc., LL.B., A. (26-7-50), 269, Mahatma Gandhi Road, Poona—1 (1812)
- Venkataraman, K., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Raman & Sarma**, 30, Durgalaya Road, Tiruvarur. (433)
- †Venkataraman, N., B.A., A. (27-4-53), C/o B. Putnaik, 33, Chittaranjan Avenue, Calcutta—12. (2492)
- †Venkata Raman, Kalpathy Sivaramakrishna, A. (7-7-50), Assistant Commissioner of Income-Tax, New Public Office, Bangalore. (1783)
- †Venkataraman, M., B.Sc., A. (1-7-49), with **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (1009)

- Venkataraman (M. R.) & Co.**, (M. R. Venkataraman), 54, Queensway, New Delhi, also at 64, Lakshmi Buildings, Sir Pheroze Shah Mehta Road, Bombay.
- Venkataraman, M. R., A.** (1-7-49), F. (16-8-49), **M. R. Venkataraman & Co.**, 54, Queensway, New Delhi. (845)
- Venkataraman, M. R., B.A., A.** (1-7-49), F. (25-5-53), 186, Andar Street, Teppakulam Post, Tiruchirapalli. (1234)
- Venkataraman, M. S., B.A., A.** (1-7-49), with **Aiyar & Co.**, 183, Mount Road, Madras—2. (1506)
- †**Venkataraman, Nallampatti Ramakrishna, B.A., A.** (5-12-52), Accountant, The Mysore Fertiliser Corporation, 31-A, North Beach Road, Madras—1. (2339)
- Venkataraman, R., A.** (8-8-53), **Ram & Co.**, 68/5, Tamil Sangham Road, Mathurai. (2592)
- Venkataraman, R., A.** (16-11-50), **Sundaram & Srinivasan**, 161, Mount Road, Madras. (1899)
- Venkataraman, R., A.** (25-11-50), 1790, West Main Street, Tanjore. (1907)
- Venkataraman, Ramaswamy, G.D.A., A.** (1-7-49), F. (16-8-49), 9/85, Rathnasabapathi Mudallar Road, Rathnasabapathipuram Post, Coimbatore. (223)
- Venkataraman, S., B.A., G.D.A., A.** (1-7-49), F. (16-8-49), **S. Venkatram & Co.**, 22, Banadurai Sannadhi Street, Kumbakonam. (654)
- Venkataraman, S., A.** (21-9-49), 20, Second Line Beach, Madras—1. (1598)
- Venkataraman, S., B.Sc., A.** (24-9-49), Indian Assistant, C/o Darragh Smail & Co. Ltd., Alleppey. (1605)
- Venkataraman, Subbuswamy, B.Sc., G.D.A., A.** (1-7-49), F. (1-6-50), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354, Madras. (900)
- †**Venkataraman, Subrahmania, B.A., G.D.A., A.** (1-7-49), 15-A/10, (Upper Flat), Western Extension Area, Karolbagh, New Delhi—5. (558)
- †**Venkataraman, Sundaresa, M.A., A.** (1-7-49), Chief Accountant, Madras Electricity System, 157, Mount Road, Madras. (687)
- †**Venkataraman, T. M., B.Com., A.** (20-7-53), 4, Sannadhi Street, Thiruthuraipoondi. (Tanjore Dist.), (2560)
- Venkataraman, Vedam, A.** (1-7-49), F. (14-9-53), **Vedam & Co.**, 5/6, Luz Church Road, Mylapore, Madras—4. (1290)
- Venkataraman, Viswanatha, A.** (18-8-50), C/o The Crompton Engineering Co. (Madras) Ltd., P. B. No. 205, Second Line Beach, Madras. (1827)
- †**Venkataraman, V. N., B.Sc., A.** (20-11-52), Superintendent Commercial Audit Section, Office of the Comptroller of Saurashtra, Rajkot. (2331)
- †**Venkataramana, Chitturi, B.Sc., A.** (28-8-53), C/o T. Venkataramanayya Sons, Importers and Exporters, Anakapalli. (Vizag Distt.). (2629)
- Venkata Rao, Calisa Bangalore, B.Sc., A.** (8-5-51), No. 39, Gavipuram Extension, Bangalore—4. (1997)
- Venkatasubbiah Naidu, Kondrou, G.D.A., A.** (1-7-49), F. (16-8-49), 10, Mount Road, Madras. (258)
- Venkatasubrahmanyam, S., B.Com., A.** (20-7-53), 35, Naicker New Street, Mathurai. (2559)
- Venkatasubramanian, Narasimha, A.** (1-7-49), F. (29-8-53), **P. V. Ramachandran & Co.**, 47A, Pechiamman Street, Madhurai. (752)
- †**Venkatesan, A. S., B.Com., A.** (4-9-53), 59, Avalkara Street, Vellore. (2842)
- Venkatesan, Ramanathan, B.A., G.D.A., A.** (1-7-49), F. (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, Madras. (351)
- Venkatesan, T. A., B.A., A.** (3-3-52), C/o N. C. Rajan, 70-D, Jail Road, Coimbatore. (2173)
- Venkatesan, V. S., B.A., A.** (1-7-49), "Radhika", 11th Road, Chembur, Bombay—38. (792)
- Venkatesvaran, A., B.Sc., A.** (15-2-52), **V. Sankar Aiyar & Co.**, Scindia House, New Delhi. (2144)
- Venkateswaran, K., A.** (1-7-49), 42, South Masi Street, Madhurai. (1208)
- †**Venkateswaran, M., B.Com., A.** (11-2-54), 6, Adam Street, Mylapore, Madras—4. (2796)

- Venkateswarlu, Bhagavathula, G.D.A., A. (1-7-49), F. (16-8-49), **B. V. Eswar & Co.**,
Kusum Vihar, Pataramannapet, Masulipatam. (618)
- †Venkatram, Chittur-Krishna Iyer, G.D.A., A. (1-7-49), F. (1-6-51), Chief Accountant, Mettur Electricity System, Mettur Dam. (Salem Dist.). (914)
- Venkatram (S.) & Co.**, (S. Venkataraman and G. Narayanaswamy), 22, Banadurai Sannadhi Street, Kumbakonam, also at 313, Linghichetty Street, G. T. Madras.
- Venkatraman, N., A. (15-1-54), with **M. R. Venkataraman & Co.**, 54, Queensway, New Delhi. (2768)
- Venkatramanan, M. R., B.Com., A. (16-9-53), with **R. G. N. Price & Co.**, 202, Mount Road, Madras. (2672)
- Venkatrao, Ponangi, G.D.A., A. (1-7-49), F. (16-8-49), **Rao & Co.**, Sitampeta, Rajahmahendravaram. (906)
- †Venugopal, A., B.Com., A. (14-10-54), with **Fraser & Ross**, 2, Mahatma Gandhi Road, Bangalore—1. (2995)
- †Venugopal, K. V., B.Sc., A. (1-7-49), I.A.F. Officers' Mess, Queensway, New Delhi. (1539)
- Venugopal, N. V., A. (1-7-49), F. (16-8-49), **Rowe & Pal**, Lake View, Berhampore, Ganjam Dist. (26)
- Venugopal, S., B.Sc., A. (2-1-53), 21, D, Ramanathan Road, Salem. (2347)
- Vepari, Natavarlal Jekisandas, G.D.A., A. (1-7-49), F. (16-8-49), **Natavarlal Vepari & Co.**, 17, Jiji House, Raveline Street, Fort, Bombay. (318)
- Verghese (C. P.) & Co.**, (C. P. Verghese), Falmir Road, Mangalore—2.
- Vergese, Cheruvathoor Poulose, M.A., B.L., A. (1-7-49), F. (18-7-50), **C. P. Vergese & Co.**, Falmir Road, Mangalore—2. (990)
- †Vergheze, John, B.A., A. (1-7-49), C/o Peirce Leslie & Co. Ltd., Alleppey. (1110)
- Verma, Mali Ram, A. (13-8-53), Pilani Bhawan, Jaipur City. (2599)
- Verma, Vilendra Kumar, B.A., (Com.) (Hons.), A. (28-5-53), **V. K. Verma & Co.**, 37C, Prem House, Opp. Odeon Cinema, Connaught Place, New Delhi. (2518)
- Verma (V. K.) & Co.**, (V. K. Verma), 37C, Prem House, Opp. Odeon Cinema, Connaught Place, New Delhi.
- †Vernede, Jack Ronald, A. (1-7-49), C/o Walter Duncan & Goodricke Ltd., 149, Leadenhall Street, London. E. C. 3. (1300)
- Vibhukumar N. Pujara & Co.**, (V. N. Pujara), 447, Sankadisheri Naka, Manekchowk, Ahmedabad.
- Viccjee, Victor Framjee, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (43)
- Victor David, K. J., B.Com., A. (23-3-50), 2, Sullivans' Garden, Mylapore. Madras—4 (1682)
- Vidyarthi & Sons**, (B. S. Vidyarthi), Deedwana Oli, Lashkar Gwalior.
- Vidyarthi, Bishen Sahai, A. (16-1-51), **Vidyarthi & Sons**, Deedwana Oli, Lashkar, Gwalior. (1938)
- Vijayan, Poothullil, B.Com., A. (24-3-50), with **Verma & Varma**, Palace Road Junction, Alleppey. (1685)
- Vijayaraghavan (P. B.) & Co.**, (P. B. Vijayaraghavan), 37, Errabalu Chetty Street Madras—1.
- Vijaya Raghavan, P. B., M.A., A. (21-1-50), 12-A, Rajendra Prasad Street, West Mambalam, Madras—17. (1648)
- Viji, V. S., A. (1-7-49), F. (24-7-52), Secretary, Williamson Magor & Co. Ltd., 4, Mangoe Lane, Calcutta—1. (1146)
- Vikamsey, Shivji Kunverji, B.Com., A. (6-8-52), **Khimji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort, Bombay. (2242)

- Vinod Mehta & Co., (V. M. Mehta)**, 289/305, Masjid Bunder Road, Krishna Nivas, 2nd Floor, Bombay—3.
- Vinod & Narendra**, (V. R. Shah and N. C. Mehta), 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad, also at 418, Kalbadevi Road, 1st Floor, Bombay—2.
- Viraswami, Ramaswami, G.D.A., A.** (1-7-49), F. (25-5-51), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao, Bombay—2. (784)
- †**Virjani, Karsandas Tulsidas, B.Com., A.** (20-8-52), Trikamdas Damodar's Bungalow, Sainath Road, Near Kasturba Talkies, Malad, Bombay. (2250)
- Visvanathan, E. D., B.A., G.D.A., A.** (1-7-49), F. (16-8-49), **M. K. Dandekar & Co.**, No. 16, Moore Street, Second Line Beach, Madras—1. (554)
- Visvanathan, P., B.A., A.** (1-7-49), F. (4-6-54), "Vasantha Mandhiram", 153/2, North Main Street, Tanjore. (1348)
- Viswanathan, Sanapparatti Venkatarama, G.D.A., A.** (1-7-49), with **M. S. Krishnaswami & Jagannathan**, R. S. Puram P.O., Coimbatore. (555)
- Viswanathan, A. R., A.** (1-10-52), with **P. S. Subramania Iyer & Co.**, 13/1, Narasimha-raja Road, Bangalore City. (2296)
- Viswanathan, Coimbatore Krishnaswami, B.Com., A.** (11-9-54), with **Rowe & Pal**, 5-B, Clive Ghat Street, Calcutta—1. (2954)
- Viswanathan, K. S., B.Sc., A.** (17-6-53), 7, Mowbrays Road, Madras—14. (2535)
- †**Viswanathan, Perinkolam Subramanian, M.A., A.** (12-7-50), Inspecting Assistant Commissioner of Income-Tax, 3, Govt. Place West, Calcutta—1. (1801)
- †**Viswanathan, R., B.Com., A.** (29-7-53), S.A.S. Apprentice, Indian Audit Dept., (Commercial Audit Branch), Accountant General's Office, Madras. (2566)
- Viswanathan (S.)**, (S. Viswanathan, N. C. Krishnan and J. Srinivasan), 322/323, Linghichetty Street, Madras—1, also at 24/1, Narasimha-raja Road, Bangalore City.
- Viswanathan, Sellakrishna, G.D.A., A.** (1-7-49), F. (16-8-49), **S. Viswanathan**, 322/323, Linghichetty Street, Madras—1. (185)
- Viswanathan, V., A.** (1-7-49), **Kesavan & Viswanathan**, 243/645, Car View, Salem. (1408)
- Viswasaratnam, Major Kola, B.A., A.** (1-7-49), F. (16-8-49), 2, Sullivans Garden, Mylapore, Madras—4. (652)
- Vohra, Satyendra Mahasukhrai, B.Sc., A.** (1-11-51), **S. M. Vohra & Co.**, Dady House, 52, Veer Nariman Road, Fort, Bombay—1. (2104)
- Vohra (S. M.) & Co.**, (S. M. Vohra), Dady House, 52, Veer Nariman Road, Fort, Bombay—1.
- Vohra, Vidya Bhushan, B.A., (Com.)**, A. (5-5-54), with **S. P. Chopra & Co.**, F-Block, Connaught Place, New Delhi. (2863)
- †**Vora, Morarji Nenshi, G.D.A., A.** (1-7-49), Laxminarayan Lane, Ghatkopar, Bombay. (463)
- †**Vora, Shantilal Popatlal, B.Com., A.** (23-8-49), C/o Associated Cement Cos. Ltd., Dwarka Cement Works, Dwarka. (1576)
- †**Vridhachalam, Narayana Iyer, G.D.A., A.** (23-12-50), C/o Controller of Defence Accounts, (Navy), Admiral House, Cooperage Road, Fort, Bombay. (14..)
- Vyas, Bal Krishna, B.Com., A.** (1-4-53), with **B. D. Gargieya & Co.**, Gargieya Niwas, Beawar. (2485)
- Vyas & Co.**, (D. M. Vyas), 445-51, Kalbadevi Road, Opp. Bhangwadi, Bombay—2.
- Vyas, Dalpatram Manchharam, A.** (25-3-54), **Vyas & Co.**, 445-51, Kalbadevi Road, Opposite Bhangwadi, Bombay—2. (2817)
- Vyas, Dhansukhlal Balkrishna, A.** (26-3-54), Nadiadwalla's Chawal No. 2, Room No. 8, Jakaria Road, West Malad, Bombay. (2818)
- Vyas, Ratilal P., A.** (1-7-49), No. 16, Moore Street, G.T., Madras. (1284)

†Vyas Vansukhram Narbheram, G.D.A., A. (1-7-49), Sir Ratan Tata Trust Estate, Block No. 50, Parel Tank Road, Parel, Bombay. (715)

Wadhawan, Jagdish Chandra, B.A., (Hons.), A. (4-2-55), **M. Pal & Co.**, Room No. 21, 3rd Floor, Lakshmi Insurance Building, Ajmere Gate Extension, New Delhi. (3090)

Wadhawan, Mahendra Pal, B.Sc., A.A.C.A., A. (1-7-49), F. (5-5-54), **M. Pal & Co.**, Room No. 21, 3rd Floor, Lakshmi Insurance Building, Ajmeri Gate Extension, New Delhi. (1417)

Wadia (F. B.) & Co., (F. B. Wadia), Chaman Chambers, Near Metro Cinema, 1st Marine Street, Bombay—1.

Wadia, Framroze Bapuji, B.Com., A. (20-12-50), **F. B. Wadia & Co.**, Chaman Chambers, near Metro Cinema, 1st Marine Street, Fort, Bombay—1. (1918)

Wadia, Minoo Darabsha, A. (1-7-49), Dawood Mahal, Gowalla Tank Road, Bombay. (1788)

Wadia, Phiroze Rustomji, A. (1-7-49), 239B, Botawalla Bldg., Tardeo Road, Bombay—7. (1007)

†Wadke, Anant Keroba, B.A., G.D.A., A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (653)

†Wagh, Mangesh Narayan, A. (21-12-50), Inspecting Assistant Commissioner of Income-tax, C. Range, Central Govt. Buildings, Queens Road, Bombay. (1924)

Wagle, Anandrao Jogappa, B.A., A. (9-1-53), 2A, Saraswatibagh, Jogeshwari, Bombay. (2354)

Wagle, Trivikram Wasudeo, B.Sc., A. (27-11-52), with **Naushir M. Marfatia & Co.**, Alice Building, Hornby Road, Fort, Bombay. (2333)

Walke & Laxminarayan. (M. R. Walke and L. G. Marwadi), 380, East Mangal War Peth, Sholapur, also at 4-2-64, Sultan Bazar, Near Badichawadi, Hyderabad-Dn.

Walke, Mallikarjun Rudrappa, B.Com., A. (16-11-53), **Walke & Laxminarayan**, 380, East Mangalwar Peth, Sholapur. (2732)

Walker, Chandlok & Co., (J. C. Chandlok), Kashmere Gate, Delhi.

Warde, Madhukar Purushottam, A. (23-4-53), 5, Mangesh Bhuvan, D. L. Vaidya Road, Dadar, Bombay—28. (2481)

Warerkar, Bhaskar Vishnu, G.D.A., A. (1-7-49), F. (24-4-58), **J. K. Parulkar & Co.**, Shri Mangesh Nivas, Sion, Bombay—22. (359)

Warrier, Rudra Rama A. (18-8-50), Ganjawala Terrace, 510/10, Arthur Road, Bombay—7. (1831)

†Waterhouse, Sir Nicholas Edwin, A. (1-7-49), C/o Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, London, E.C. 2. (1170)

Whatmore, Alfred Horace, A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Andhra Provincial Potteries Ltd., Tadepall, Guntur Dist. (1016)

†Whatmore, Walter Roland Tracy, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co. 11, Ironmonger Lane, London, E.C. 2. (1361)

Whitby, Sir Bernard James, Kt., F.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort Bombay. (55)

†Wig, K. G., M.A., A. (1-7-49), 32C, The Mall Agra Cantt. (975)

Wilson, Ian Birrell, A. (1-7-49), F. (13-1-51), **Ford, Rhodes, Parks & Co.**, P.O. Box 2064, Stephen House, Dalhousie Square, Calcutta. (481)

†Wright Lewis Arthur, A. (1-7-49), C/o The Gramophone Co. Ltd., 33, Jessore Road, Post Box No. 48, Dum Dum, Calcutta. (1139)

Writer, Dinshaw Phiroze Hormusji, B.Com., A. (1-7-49), 71, Lower Colaba, 3rd Floor, Colabawalla's House, Opposite Shanghai Cafe, Colaba, Bombay—5. (826)

Yegna Ramanathan, P., B.Com., A. (28-8-52), No. 11, Perumal Tank Street, East Row, Madhurai. (2263)

Yousuf, Sheikh Mohammed, B.Sc., A. (1-7-49), **Sastri & Shah**, National India Life Insurance Buildings, Shahrah-e-Osmani, Hyderabad Dn. (1123)

TOPOGRAPHICAL LIST OF MEMBERS & FIRMS ACCORDING TO REGIONS

REGION I

THE STATES OF BOMBAY, SAURASHTRA AND KUTCH

AHMEDABAD

- Adarbad, Rustam Navroaz, F. (73)
 Amin, Apaji Bavaji, F. (127)
Apaji Amin & Co.
Arvindprasad M. Dwivedi & Co.
Chalishazar (C. H.) & Co.
 Chalishazar, Chandrakant Himatlal, A. (2389)
Chandulal M. Shah & Co.
Chokshi (C. C.) & Co.
 Copper, Adarji Nawroji, F. (524)
 †Dalal, Chandulal Bhagubhai, A. (2291)
 Dave, Rohitkumar Jayantilal, A. (2653)
 Desai, Bhalchandra Naginlal, A. (2711)
 Desai, Jagdish Vishnuprasad, A. (2084)
 Desai, Mahendra Jamiatram, F. (599)
 †Desai, Mohanlal Haribhai, A. (1723)
 Desai, Rohit Rajendra, A. (2424)
 Dwivedi, Arvindprasad Maneklal, A. (2583)
 †Gandhi, Jeyshankar Amritlal, A. (233)
 †Gidwani, Pahlaj Hassasing, F. (378)
Gunvantlal J. Shah & Co.
Jagdish V. Desai & Co.
Jashbhai S. Shah & Co.
 Jodhani, Amritlal Maganlal, A. (2380)
Ladhawala & Shah.
 Lakhia, Chandraprasad Ratilal, F. (514)
Lakhia Desai & Co.
Madhusudan C. Mashruwala & Co.
Marfatia (Naushir M.) & Co.
 Marfatia, Naushir Munchershaw, F. (113)
 Mashroowala, Narendra Chandulal, A. (2662)
 Mashruwala, Madhusudan Chandulal, F. (993)
Mehta (Bhaidas M.) & Co.
 Mehta, Bhaidas Manilal, F. (384)
 Mehta, Rajendra Shambhuprasad, A. (2406)
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- Mehta & Shah.
Nagindas & Maneklal.
 Pandit, Rameshchandra Dahyalal, A. (1686)
 Parikh, Lalbai Lalooobhai, A. (1804)
 Parikh, Madhuvandas Natwarlal, A. (2166)
Parikh (M. A.) & Co.
 Parikh, Mahendra Amritlal, A. (2697)
 Patel, Ambalal Kalidas, A. (1693)
 Patel, Bhupendra Mathurbhai, A. (1790)
Patel (C. S.) & Co.
 Patel, Chaturbhai Shankarbhai, F. (20)
 Patel, Dahyabhai Bhogilal, F. (1485)
 Patel, Goverdhanbhai Somabhai, A. (1870)
 Patel, Kantilal Ishwarbhai, A. (3000)
 Patel, Kantilal Vallavbhai, F. (1635)
Patel (Mahendra M.) & Co.
 Patel, Mahendrakumar Maganlal, A. (2221)
 Patel, Manilal Baberbhai, A. (2634)
Patel Mankad & Co.
 Patel, Pranjivandas Baldevdas, A. (2105)
 Patva, Sumant Manilal, A. (2267)
 Pujara, Vibhukumar Nanalal, A. (1954)
Ramanlal G. Shah & Co.
Rameshchandra & Dhirajlal.
 †Raval, Narendraprasad Umiashanker, A. (1312)
 †Sadar, Shaikh Hussain, A. (1625)
 Shah, Anil Ramanlal, A. (2899)
 Shah, Chandulal Muljibhai, F. (142)
 Shah, Chandulal Umedchand, A. (1872)
 Shah, Chimanlal Ambalal, A. (2701)
 Shah, Chimanlal Chunilal, F. (1008)
 Shah, Dhirajlal Bhalabhai, A. (1933)
 Shah, Gunvantlal Jeshingbhai, A. (2305)
 Shah, Indravadan Ranchhodlal, F. (1636)

AHMEDABAD—contd.

Shah, Jashbhai Sunderlal, A. (1731)
 Shah, Jayant Motilal, F. (525)
 †Shah, Jayantilal Harilal, A. (1219)
 Shah, Jayendrakumar Manilal, A. (2375)
 Shah, Kantilal Mohanlal, A. (2062)
 Shah, Naimish Natwarlal, A. (2469)
 †Shah, Narsinhdas Jamnadas, A. (1229)
Shah (Navinchandra F.) & Co.
 Shah, Navinchandra Fulchand, A. (2130)
 Shah, Ramanlal Maneklal, A. (1261)
 Shah, Ramesh Ramanlal, F. (1468)
 Shah, Rameshchandra Sankalchand, A. (2075)
Shah (R. M.) & Co.
 Shah, Shantilal Keshavlal, F. (708)
 Shah, Vinod Ramanlal, A. (1841)
Shantilal K. Shah & Co.
 Sharedalal, Chandrakant Ramniklal, A. (2571)
Sharedalal (C. R.) & Co.
Sheth & Co.
 Sheth, Bipinchandra Motilal, A. (1959)
 †Shroff, Minocher Nowroji, A. (1927)
Shroff (M. R.) & Co.
 Soni, Bansilal, F. (1452)
Sorab S. Engineer & Co.
 Talati, Himatlal Muljibhai, A. (2120)
 Tatu, Jayaram Gajananrav, A. (2713)
Thaker (A. M.) & Co.
 Thaker, Amritlal Maneklal, A. (1766)
Vasa (H. V.) & Co.
 Vasa, Hariprasad Vadilal, A. (2241)
Vibhukumar N. Pujara & Co.
Vinod & Narendra.

AHMEDNAGAR

Gurjar (S. V.) & Co.
 Gurjar, Shrikrishna Vinayak, A. (1891)
Munot (F. G.) & Co.
 Munot, Fulchand Gokuldas, A. (3087)
 Naralkar, Bal Narayan, A. (1513)
AMALNER (East Khandesh)
 Ektare, Shrikrishna Raghunath, A. (1950)
ANAND (Distt. Kaira)
Shah (A. J.) & Co.
 Shah, Mahendrakumar Ambalal, A. (2159)

BARODA

Amin, Chandrakant Raojibhai, A. (2393)
Apaji Amin & Co.
 Bhatt, Hemantkumar Govindlal, A. (2881)
Chandulal M. Shah & Co.
Chokshi (M. M.) & Co.
 Chokshi, Manilal Madhavlal, A. (1192)
Dalal & Lakhani.
 Dalal, Yusuf Gulam Mohmad, A. (2433)
Haribhakti & Co.
 Haribhakti, Ishverlal Ratanlal, A. (2681)
 †Jadhav, Rajaram Sitaram, A. (2344)
 †Kasbekar, Bhawanishankar Shantaram, A. (2127)
Patel (B. H.) & Co.
 Shah, Ambalal Manilal, A. (2682)
 Shah, Krishnalal Ranchhodlal, A. (2546)
 Soni, Ranchhodlal Vithaldas, A. (2917)
Thakkar (Jayantilal P.) & Co.
 Thakkar, Jayantilal Premanand, A. (2782)
Vakil Shah & Co.
 Vaze, Narhar Bhalchandra, A. (1010)
BARSI (Dist. Sholapur)
 Vakharia, Harakchand Valchand, A. (1194)
BELGAUM
Aralimatti (C. A.) & Co.
 Aralimatti, Chandrashekhar Allayya, A. (2457)
Deshpande Jasavala & Shivangi.
 Halappanavar, Chandrashekhar Sangappa, A. (2807)
Kulkarni (D. B.) & Co.
 Kulkarni, Datto Bhaurao, F. (400)
 Shivangi, Narayan Vithalacharya, A. (2632)
BHAVNAGAR (Saurashtra)
 †Baxi, Kaushikrai Kantilal, A. (2311)
 †Bhagat, Rustom Manekshaw, A. (2185)
 †Murti, Rasipuram Balakrishnaraao, A. (2619)

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- Abhyankar (B. C.) & Co.**
Abhyankar, Bhaichandra Chintaman, F. (171)
Abhyankar, Govind Shridhar, F. (1842)
Abhyankar, Vasudeo Dattatraya, A. (2108)
Adagra, D. R., A. (1599)
Adamji P. Peerbhoy & Co.
Adenwalla (N. D.) & Co.
Adenwalla, Nariman Dadabhoy, F. (198)
Advani, Govind Pritamdas, A. (1886)
†Advant, Anant Gangadhar, A. (857)
Agarwal, Narainlal, A. (378)
Agashivala, Jasvantlal Vurjivandas, F. (992)
Ahmed B. Khan & Co.
Ahmed N. Lilani & Co.
Allawadi (R. D.) & Co.
Allawadi, Ram Das, F. (146)
Aiyar, Arjun K. S., F. (79)
Aiyar (K. S.) & Co.
Aiyar (N. S.) & Co.
Aiyar (P. N. S.) & Co.
Aiyar, Papanasam Narayanaswami Swaminathan, F. (61)
Aiyar, Shankar Arjun, F. (1268)
†Aiyar, Venkataraman S., A. (1631)
Aiyer, V. Narayana, A. (1794)
Alai, Ganesh Narayan, A. (2177)
Allbless (R. B.) & Co.
Allbless, Rustomji Bejonji, F. (218)
Almeida, Pius Michael, F. (1056)
Alpalwalla, Kalki Rustom, A. (1995)
Ambalal Thakkar & Co.
Amin, Jashbhai Bavajibhai, F. (222)
Amin, Praful Chunibhai, A. (2953)
Amin, Yogendra Chunibhai, F. (1634)
Ananthakrishnan, S., F. (803)
Anderson, John, A. (1391)
Antani, Kantilal Umedlal, A. (2780)
Apaji Amin & Co.
†Aras, Digamber Yeshwant, F. (698)
Aras, Shishir Govind, A. (2489)
Argade & Bhagwat.
Argade Shyam & Co.
Argade, Sham Ganesh, F. (1412)
Ashar, Girdharlal Popat, F. (594)
†Asli, Pestonji Kuverji, A. (627)
Augra (Framroze S.) & Co.
Augra, Framroze Sorabji, F. (39)
- BOMBAY—contd.**
- †Avasia, Hom Framji, A. (450)**
Ayyar, H. Nambi, A. (2080)
Babubhai A. Parikh & Co.
Babur, Ghanshyamdas Harkishindas, F. (333)
†Bafna, Shanti Chandra, A. (1623)
Bagadthey, Vasant Pandurang, F. (1430)
Bajan, Nariman Burjorji, F. (86)
†Bajan, Sorab Burjorji, A. (516)
Bal & Patankar.
Balasubrahmanyam, Krishnaswamy, A. (2046)
Balsara, Burjor Shapurji, A. (2734)
Balsari, Bakul Umedram, A. (1422)
†Balsekar, Vivek Sadashiv, A. (2610)
Balubhai P. Bhatt & Co.
†Bam, Pesi N., F. (1159)
Bamboat, Minocher Nadirshaw, A. (545)
Bamjee, Homi Kalkhushroo, A. (2879)
Banaji (H. S.) & Co.
Banaji, Homi Sorabji, F. (834)
†Bapasola, Eruch Jehangir, A. (1378)
†Bardi, Khurshed Jehangir, A. (1352)
†Baria, Dhanjishaw Jamshedji, A. (1285)
†Baria, Homi Pirojshaw, A. (2283)
Baria, Pestonji Dinshawjee, A. (1182)
Bastikar, Shankar Ramakrishna, F. (1119)
†Basu, Prashanta Kumar, A. (1882)
†Basu, Sailendra Kumar, A. (741)
Bathgate, Gordon Murray, F. (16)
†Batliboi, Jamshed Rustomji, F. (37)
Batliboi & Purohit.
†Bhagvat, Moreshwar Nilkanth, A. (593)
Bhagwat (P. G.).
Bhagwat, Pandurang Gangadhar, F. (131)
Bhagwat, Sadashiv Ganesh, F. (766)
Bhagwat, Vinayak Shankar, A. (2688)
†Bhalla, Anand Prakash, A. (1930)
Bhandari, Ajeetsingh S., A. (2335)
Bhandari & Co.
Bhandari, Narpat Mal, A. (2788)
Bhansali, Niranjan Hargovandas, A. (2720)
Bhansali, Ravivadan Narbheram, A. (2420)
Bhansali (R. N.) & Co.

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- Bhargav (S. J.) & Co.**
Bhargav, Shantilal Jaishanker, A. (2160)
- Bharucha & Co.**
Bharucha, Dinshaw Ratanshaw, A. (1313)
- Bharucha, Kavas Dosabhai, A. (392)**
- Bharucha (R. S.) & Co.**
Bharucha, Ratansha Shapurji, F. (191)
- Bharucha, Sorabji Savakshaw, A. (1798)**
- Bharucha, Sorab Khurshedji, F. (389)**
- Bhathena, Dinyar Darabsha, A. (2318)**
- Bhatia, Shanker Mulji, A. (2202)**
- †Bhatia, Shantikumar Gordhandas, A. (1904)**
- †Bhat, Gopalkrishna Madhvrao, A. (3086)**
- Bhatt, Balubhai Pranshanker, F. (624)**
- Bhatt, Dinubhai Labhshanker, F. (102)**
- Bhatt (J. L.) & Co.**
Bhatt, Jayantilal Lallubhai, F. (681)
- Bhatt, Laxmishanker Harjiwan, F. (77)**
- Bhatt (M. J.) & Co.**
Bhatt, Maganlal Lallubhai, A. (1778)
- Bhatt, Mohanlal Jagjivan, F. (268)**
- Bhatt, Surendraprasad Chhaganlal, A. (2459)**
- Bhavnagri, Ratanji Nowroji, F. (746)**
- Bhaya, Naval Kaikhushroo, A. (2826)**
- †Bhesania, Merwanji Nusserwanji, A. (1834)**
- Bhogilal Chimanlal Shah & Co.**
- †Bhukhanwala, Dhansukhlal Vijibhai Atmaram, A. (825)**
- †Bhukhanwala, Tansukhlal Sakerlal Atmaram, A. (1220)**
- Bhuwania, Motilal, A. (2800)**
- Bhuwania (M. L.) & Co.**
Billimoria, Bapuji Burjorji, F. (36)
- Billimoria, Bhicajee Shapoorjee, F. (289)**
- †Billimoria, Jal Shapoorjee, A. (995)**
- Billimoria (S. B.) & Co.**
Billimoria, Shapoorjee Bomonjee, F. (19)
- Bilpodiwala, Homi Kaikhusrus, A. (1694)**
- Birdy, Bejonji Dinshawji, F. (4)**
- †Birdy, Khurshed Framroz, A. (850)**
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- Bodaji, Vasant Manilal, A. (3041)**
- †Bode, Dinshaw Ardeshir, A. (1336)**
- Bohara Bhandari & Co.**
- †Borkar, Bhawanishankar Shamrao, A. (1684)**
- Borkar, Durga Krishnarao, F. (692)**
- †Borkar, Gopal Shamrao, A. (1540)**
- Borkar, Madhav Dattatraya, A. (3120)**
- Borkar & Muzumdar.**
- Bramhandkar, Dhundiraj Dattaram, F. (1137)**
- Buhariwalla, Soli Aderji, A. (1792)**
- †Bulsara, Firoze Kaikhushroo, A. (1237)**
- Bulsara, Kaikhushroo Ardeshir, A. (861)**
- Butala, Vasantlal Bhogilal, A. (2483)**
- Butala (V. B.) & Co.**
- Byramji (S. T.) & Co.**
- Captain & Co.**
- Captain, Dara Hormusji, F. (1369)**
- Captain Hormusji Framji, F. (200)**
- †Captain, Meherwanji Cursetji, A. (1349)**
- Chamarti & Co.**
- Chamarti, Venkateswarlu, F. (1148)**
- Chandabhoy & Jassoobhoy.**
- Chandrakant & Co.**
- Chandulal & Co.**
- Chandulal M. Shah & Co.**
- †Chanduwadia, Jehanbux Shavaksha, A. (942)**
- †Charna, Bapuji Manchershaw, A. (575)**
- †Chaudhari, Shankar Onkar, A. (2182)**
- Chhatrapati, Vinodchandra Maganlal, A. (2867)**
- Chhatrapati (V. M.) & Co.**
- Chhogmal & Co.**
- Chhotalal H. Shah & Co.**
- Chinoy & Co.**
- Chinoy, Malik, A. (2376)**
- Chitale (M. P.) & Co.**
- Chitale, Madhao Purushottam, F. (1046)**
- Chitale, Prabhakar Purushottam, A. (2949)**
- Choksey, Narendra Natverlal, A. (1114)**
- Chokshi (C. C.) & Co.**
- Chokshi, Chinu Chimanlal, F. (657)**

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Chokshi, Ranchhodlal Manilal, A. (1586)
 †Choksy, Rusi Kaikhushroo, A. (1472)
 †Chopra, Pindi Das Harichand, A. (1824)
 Chothia, Jal Jamshedji, A. (1356)
 Chudawala, Manubhai Chunilal, A. (1344)
 †Clerk, Vasantlal Chhaganlal, A. (704)
 Cole, Frederick Arthur, F. (28)
 Contractor, Dinsha Edalji, A. (793)
Contractor (H. M.) & Co.
 Contractor, Huseni Mohammedally F. (388)
 Contractor, Mohsin Huseini, A. (2811)
 Cooper, Framji Cawasji, A. (1149)
 Cooper, (Dr.) Rustom Cavasjee, F. (1096)
 †Cooper, Sorab Nowroji, A. (1292)
Cornelius & Davar.
 Daboo, Behram Pirojsha, A. (2005)
 †Dadabhoy, Jal Nariman, A. (465)
 Dadachanji, Shavak Phirozeshah, A. (2624)
Dalal (A. H.) & Co.
 Dalal, Arvind Harmukhraj, A. (2031)
 Dalal, Arvind Parshottamdas, A. (2957)
 †Dalal, Babubhai Nagindas, A. (1810)
Dalal (C. L.) & Co.
 Dalal, Champaklal Lalloobhai, F. (504)
Dalal, Desai & Kumana.
 †Dalal, Homi Pestonji, A. (706)
Dalal & Kapadia.
Dalal & Lakhani.
 Dalal, Natvarlal Thakordas, F. (1085)
 †Dalal, Natverlal Chandulal, A. (379)
 †Dalal, Phiroze Herjibhai, A. (1117)
 Dalal, Ramaniklal Karasondas, F. (111)
 †Dalal, Ruttonshaw Pestonjee, F. (85)
Dalal & Shah.
 Dalal, Shantilal Chunilal, A. (1600)
 Dalal, Vasant Ramaniklal, A. (2902)
 Dalia, Hasmukh Nathalal, A. (2520)
 Damania, Homi Merwanji, A. (1840)
Damania, Panday & Bajan.
 Damanwala, Ratanshaw Jehangirshaw, A. (2118)
Damle & Co.

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Damle, Krishnaji Sakhararam, A. (2403)
 Damle, Raghunath Shankar, A. (1782)
 Dandekar, Krishna Raghunath, F. (1256)
 †Dandeker, Narayan, A. (1262)
Dara Sorabji.
 †Daroowalla, Nadirshah Ardeshir, A. (1410)
 †Daruvala, Jal Khurshedji, A. (2082)
 Daruvala, Percy Bomanji, A. (2021)
 Daruvalla, Jal Cawasji, A. (201)
 Daruwala, Sham Tehmurasp Byramji, A. (2020)
 Daruwalla, Freddy Kaikhushroo, A. (2748)
 †Das Gupta, Benoyendra Nath, F. (234)
 †Das Gupta, Indu Bhushan, A. (1186)
Dastoor (H. J.) & Co.
 Dastoor Hormasji Jamshedji, A. (1501)
 †Dastur, Behramsha Cursetji, A. (2184)
 Dastur, Burjor Byramji, A. (2371)
 Dastur, Dara Nasserwanji, F. (449)
 †Dastur, Dinshaw Kavasji, A. (915)
 Dastur, Erach Jamshedji, F. (48)
Dastur Kanga & Co.
 Datar, Ganesh Dattatraya, A. (1850)
 Davar, Dorab Rustomji, F. (232)
Davar (N. S.) & Co.
 Davar, Nanabhoy Sorab, A. (1656)
Davar (Navroz A.) & Co.
 Davar, Navroz Ardeshir, F. (144)
 †Dave, Anant Dalpatram, A. (1947)
 Dave, Madhusudan Ambalal, A. (2460)
 Daver, Naushirwan Burjorjee, A. (1108)
 †Davitree, Ardeshir Sorabji, A. (1307)
 Dawur, M. H., F. (1562)
Desai (A. H.) & Co.
 Desai, Amit Haribhai, F. (1477)
Desai (B. D.) & Co.
 †Desai, Balvantrai Dahyabhai, A. (1498)
 Desai, Balvantrai Dayabhai, F. (1061)
 Desai, Bhalchandra Naranji, A. (2569)
 †Desai, Bhupendrarai Ranchhodji, A. (2564)

BOMBAY—contd.

Desai, Dadiba Manchersha, A. (2414)
 Desai, Dhirajlal Manibhai, A. (2370)
 Desai, Dhirubhai Nanubhai, A. (2487)
Desai, (D. S.) & Co.
 Desai, Dinkar Sakaram, F. (787)
 Desai, Jagesh Mathuradas, A. (2068)
 Desai, Jal Temulji, F. (154)
 Desai, Kantilal Chhotalal, A. (2448)
Desai (K. G.) & Co.
 Desai, Krishnakant Gulabhbhai, A. (2628)
 Desai, Manubhai Dolatrai Jivanji, F. (966)
 Desai, Nanubhai Jogibhai, F. (660)
 †Desai, Nanubhai Vallabhbhai, A. (1639)
 Desai, Navinchandra Kikubhai, F. (1271)
 Desai, Navinchandra Ramanlal, A. (1662)
 Desai, Noshir Nanabhai, F. (1280)
Desai (N. R.) & Co.
 †Desai, Ramanlal Nichhabhai, A. (2821)
Desai (R. D.) & Co.
 †Desai, Ramanlal Ranchhodji, A. (1998)
 Desai, Rameshchandra Dahyabhai, F. (1071)
 Desai, Rashmikant Hiralal, A. (1755)
 Desai, Shantanu Nanubhai, F. (1232)
 Desai, Shirishchandra Ratilal, A. (1912)
 Desai, Shirishkumar Bapubhai, A. (2589)
 Desai, Suryakant Dahyabhai, A. (2845)
 †Desai, Thakorebhai Lalbhai, A. (3099)
Desai (V. C.) & Co.
 Desai, Vinodchandra Chunilal, A. (2458)
 †Desai, Vipinchandra Kantilal, A. (2972)
 Deshpande, Anant Venktesh, F. (601)
Deshpande & Jasavala.
 Deshpande, Vaman Hari, F. (276)
 †Devarajan, Vishwanath, A. (959)
Devildas Vithaldas & Co.
 Dhabar, Nariman Kaikhlasru, F. (994)
 †Dhaddha, Kishor Singh, A. (3043)
 Dhagat, Hemant Chunilal, A. (2484)
Dhage (V. K.) & Co.
 Dhage, Venkatrao Krishna, F. (457)

BOMBAY—contd.

Dhanbhooora & Co.
 Dhanbhooora, Kawas Jehangirji, F. (527)
 †Dharmadhikari, Vinayak Govind, A. (1399)
Dhirajlal Desai & Co.
Dhirubhai & Co.
 Dhondy, Hormusji Behramji, A. (1330)
 Dhume, Madhav Durgarao, A. (2229)
 Digaria, Rustomji Dossabhai, A. (230)
Dilip Mehta & Co.
Dinubhai & Co.
 Divan, Ramanlal Chandulal, F. (75)
 Doctor, Darashaw Sorabji, F. (246)
 Doodhmal, Rusi Cooverji, F. (590)
Doodhwala (M. L.) & Co.
 Doodhwalla, Maganlal Lalbhai, F. (726)
Doomasia (D. A.) & Co.
 †Dordi, Phiroz Ardeshir, A. (477)
Doshi & Co.
Doshi (J. K.) & Co.
 Doshi, Jagmohandas Keshavji, F. (447)
 Doshi, Laherchand Amritlal, A. (3057)
 Doshi, Prafullachandra Keshavlal, A. (1413)
 Doshi, Shashikant Narsinhdas, A. (2503)
 †Dotivala, Manek Hormasji, A. (856)
 Dotiwala, Jal Muncherji, F. (427)
 Driver, Minocher Sorabji, A. (1843)
 Dubash, Minocher Dosabhai, F. (970)
 Dubash, Noshir Faramroze, A. (1825)
 Dumale, Shivram Parshuram, F. (1579)
Dumale (S. P.) & Co.
 Dungor, Ruttonshaw Dinshawji, A. (949)
 Durve, Hemendra Shamrao, A. (2515)
 †Dutia, Dungerssey J., F. (778)
 Elavia, Phiroze Dinshawji, A. (1164)
 Engineer, Ardeshir Sorabji, A. (794)
 Engineer, Kaikhushroo Sorabji, F. (280)
 Engineer, (Mrs.) Shirin Kaikhushroo, A. (281)
 Engineer, Sorabji Shapurji, F. (82)
Fakih & Co.
 Fatehpuria, Sundarlal, F. (1266)

BOMBAY—contd.

Ferguson (A. F.) & Co.
†Forbes, Behramji Jamshedji, A. (1401)
Ford, Rhodes, Parks & Co.
†Furdoonji, Maneck Navroji, A. (2461)
†Gagwani, Padamsi Haridas, F. (372)
†Gandevia, Jehanbux Jehangirji, A. (2257)
Gandhi, Devendra Chimnalal, A. (1706)
Gandhi (K.) & Co.
Gandhi, Keki Jamshedji, A. (3026)
Gandhi, Manherlal Mangaldas, A. (1966)
Gandhi, Minoo Naoroji, F. (445)
†Gandhi, Rameshchandra Shantilal, A. (2086)
Ganu, Laxman Mahadeo, A. (3038)
Garda, Nadir Framroz, A. (1659)
Ghalla, Devchand Rawji, A. (2588)
Ghalla (D. R.) & Co.
Ghanekar, Purshottam Dattatraya, F. (1583)
†Ghangurde, Anant Narayan, A. (1393)
Gharda (B. P.) & Co.
Ghatalia (S. V.) & Co.
Ghatalia, Shatishchandra Virchand, F. (1011)
Ghate, Vishwanath Gopal, A. (2230)
†Gherda, Kersi Minocher, A. (2260)
Ghyara, Sam Rustomji, A. (1895)
Ghyara (S. R.) & Co.
†Gidwani, Nanik Motumal, A. (1153)
Gokhale, Narhar Shankar, A. (3117)
†Gollamudi Venkata Kesava Rao, A. (2929)
Golvala, Keki Palanji, A. (2864)
Gondalia, Gordhandas Hirji, F. (751)
Gondalia & Mandviwalla.
†Gonsalves, George John Vincent, A. (1116)
†Gore, Vishwanath Hari, A. (1140)
Gubbi (N. S.) & Co.
Gubbi, Nagoo Srinivas, F. (96)
Gulati (M. R.) & Co.
Gulati, Mulk Raj, F. (661)
Gupte & Co.
Gupte, Surendra Vishvanath, F. (1587)
Gutgutia (K. N.) & Co.
Guzdar, Dinshaw Pesi, F. (286)
Gyara, Minoo J., F. (1258)
Habib & Co.

BOMBAY—contd.

Hansotia (P. C.) & Co.
Hansotia, Pestonji Cavasji, F. (35)
Hardikar, Madhukar Maheshwar, A. (1026)
Haribhakti & Co.
Haribhakti, Vishnubhai Bhagwandas, A. (2017)
Haridas & Co.
Hariharan & Co.
Hariharan, Palghat Ramakrishna Iyer, F. (396)
†Hariharan, Peruvemba Ramaswamier, A. (1829)
Hariharan, Sankaranarayana Iyer, A. (2837)
Hathiram, Pesi Dadiba, A. (1481)
Hattikudur, Shridhar Sadashiv, A. (2205)
Havellwala (A. H.) & Co.
Hingorani & Co.
Hingorani, Ishwarlal Ramchand, A. (2967)
†Hirji-Khorsed, Homi Sorabji, A. (1347)
Hirji-Khursed, Histasp Sorabji, A. (1025)
†Hormasji, Ardeshir Jivanji, A. (1621)
Indulal Thaker & Co.
Irani, Boman Rashid, A. (1527)
Italia, Hormasji Pirojsha, F. (322)
†Iyer, Natesan Sitaraman, A. (1757)
Iyer (R. S. V.) & Co.
Iyer, R. S. Venkateswara, A. (1936)
Jacobs, Wil Isaac, A. (800)
Jagannath, Curpoor Varadachari, A. (1944)
Jagannath & Co.
†Jagannatha Rao, R. S., A. (2916)
Jagesh Desai & Co.
Jagtap (R. A.) & Co.
Jagtap, Rao Saheb Amritrao, F. (1419)
Jain, Shantilal Karoolal, A. (2678)
†Jalundhwala, Ramanlal Chhotalal, A. (480)
Jasavala, Dosabhoy Jamshedji, F. (548)
†Jasubhoy, Rusi Hirjibhoy, A. (2232)
Jasuja, Jai Chand, A. (2325)
Jasoja (J. C.) & Co.
Javeri, Nani Tehmul, A. (2157)
†Javeri, Narendra M., A. (1464)
Jayantilal Thakkar & Co.

BOMBAY—contd.

- Jehangir N. Vachha & Co.**
Jhamb, Chhabil Dass, A. (1725)
Jhaveri, Vasant Motilal, A. (2573)
Jivraj & Co.
Jog (B. D.) & Co.
Jog, Bhaskar Damodar, F. (160)
Jog, Dattatraya Pralhad, A. (2977)
Jog (D. P.) & Co.
†Joglekar, Purushottam Raghunath, A. (1377)
Jokhakar (B. D.) & Co.
Jokhakar, Bhalchandra Dalpatram, F. (390)
Jorapur (K. B.) & Co.
Jorapur, Krishna Bhimarao, F. (967)
Joshi, Bhaskar Balvant, A. (1981)
†Joshi, Chandrakanta Pandurang, A. (3072)
Joshi (D. D.) & Co.
Joshi, Dattatraya Damodar, F. (651)
Joshi, Dinkar Ganesh, F. (745)
Joshi, Ganesh Narayan, A. (2373)
Joshi, Harishanker Laxminarayan, A. (2651)
Joshi (H. L.) & Co.
Joshi (K. R.) & Co.
Joshi, Karsondas Ratanshi, F. (622)
Joshi, Laxmikant Manohar, F. (1287)
Joshi (L. M.) & Co.
Joshi, Mahendrakumar Lalshanker, F. (669)
Joshi (M. P.) & Co.
Joshi, Mukund Prabhuram, A. (2446)
Joshi, Vinodchandra Naginlal, A. (3056)
Joshi (V. N.) & Co.
Joshi, Vishwanath Purushottam, A. (2507)
Kabra, Bithal Lall, A. (3065)
Kabraji (D. H.) & Co.
Kabraji, Dosabhoi Hiraji, F. (219)
†Kale, Vaman Moreshwar, A. (2312)
Kale (V. G.) & Co.
Kale, Vithal Ganesh, A. (1760)
†Kalianwala, Byramshaw Jal, A. (2858)
Kalyani (J. H.) & Co.
Kalyani, Jamnadas Hakmichand, F. (783)
†Kalyanivala, Navoroji Rustamji, A. (640)
Kalyaniwalla & Mistry.

BOMBAY—contd.

- †Kamath, Cholpadi Ekanath, A. (1534)
†Kamath, Krishna K., A. (797)
Kanabar, Chhabildas Odhavji, A. (3006)
Kanekar, Madhukar Vaman, A. (1933)
Kanekar (M. V.) & Co.
†Kanga, Dara Nusserwanji, A. (753)
†Kanga, Doli Sorabji, A. (1747)
Kanga, Jamshed Rustomji, F. (248)
Kantibhai Patel & Co.
Kantilal C. Desai.
†Kanvinde, Shyamkant Shantaram, A. (2525)
Kapadia Damania & Co.
Kapadia, Dhansukhlal Bhagwandas, A. (3055)
†Kapadia, Dorab Ardeshir, A. (2844)
Kapadia, Framroze Pestonji, A. (352)
Kapadia (G. M.) & Co.
Kapadia (G. P.) & Co.
Kapadia, Gopaldas Padamsey, F. (1)
Kapadia, Gordhandas Morarji, F. (576)
†Kapadia, Harilal Jamiatram, A. (2225)
Kapadia (H. S.) & Co.
Kapadia, Homi Shavaksha, A. (1711)
Kapadia, Jal Faridun, A. (2298)
Kapadia, Karsandas Mulji, F. (911)
Kapadia, Laxmidas Khimji, F. (1120)
Kapadia (L. K.) & Co.
Kapadia, Manek Nasarwanji, A. (899)
Kapadia, Pesi Jamshedji, A. (1973)
Kapadia, Promode Lalbhai, F. (863)
Kapadia, Ramniklal Thakorlal, F. (1459)
Kapadia, Rustom Hormasji, A. (2970)
†Kapadia, Shantilal Maneklal, A. (823)
Karandikar, Damodar Narhar, A. (2752)
Karandikar, Dattatreya Kashinath, A. (2827)
Karanth, Rama Krishna, F. (244)
Karbelkar (M. S.) & Co.
Karbelkar, Manohar Sadashoo, A. (1633)
†Karia, Chandulal Ramji, A. (1532)
†Karkaria, Pestonji Jehangir, A. (696)

BOMBAY—contd.**Karmarkar & Co.**

Karmarkar, Vinayak Bhaskar, F.
(1213)

Karnavat, Sardar Singh, A. (2885)

Karnik, Krishnanath Prabhakar, A.
(2490)

†Kateli, Erach Phirojshah, A. (862)

Katpitia, Erach Dhunjishaw, A.
(2501)

†Katrak, Homi Dinshah, A. (2743)

Katrak, Rustom Navroji, F. (838)

Kelkar (R. H.) & Co.

Kelkar, Ramchandra Haribhau, A.
(2132)

†Kennedy, John Fleming, A. (1449)

†Kerrawalla, (Miss) Goolbanu Cooverjee, A. (2998)

Ketkar & Co.

Ketkar, Chintaman Laxman, F. (628)

Kewalramaney, Assandas Gurdassing, F. (484)

Khan & Co.

Khan, Mohamed Hanif Mohamed Usman, A. (2591)

Khandalavala, Homi Kaikushru, A.
(783)

Khandwala (V. M.) & Co.

Khandwala, Vinoo Mangaldas, A.
(2037)

Khanna, Romesh Chandra, A. (1499)

Khanna, Vidya Bhushan, A. (2870)

Khanolkar, Dadaji Ramchandra, F.
(52)

†Kharas, Homi Dosabhai, A. (756)

Khare & Co.**Khare & Co.**

Khare, Arvind Raghunath, A. (2306)

Khare, Bhalchandra Kashinath, A.
(3134)

Khare, Ganesh Trimbak, F. (561)

Khare, Gopal Parasharam, A. (2991)

Khare (G. P.) & Co.

Khare, Maheshwar Trimbak, F. (724)

Khare, Vinayak Trimbak, F. (114)

Khariwala, Nusserwanji Dossab hoy,
A. (702)

Kharwandikar, Shankar Vishnu, F.
(648)

Kheshwalla (K. B.) & Co.

Kheshwalla, Kaikhushroo Bhikhaji,
F. (254)

Khimji Kunverji & Co.

Khokhani, Navnitrai Harilal, A.
(3088)

BOMBAY—contd.**Khokhani (N. H.) & Co.**

Kini, Panamboor Narayan, A. (3077)

†Kirpalani, Tuljo Lokumal, A. (2358)

Kolatkari & Dandekar.

Kolatkari, Gopalrao Madhavrao, F.
(833)

Korke, Shridhar Trimbak, A. (1530)

†Kothari, Krupal Tarachand, A.
(2891)

†Kothari, Sohan Lal, A. (1487)

Kothary, Rameshchandra Kapur-chand, A. (1294)

Krishna (S. A.) & Co.

†Krishna Aiyar, Rama Aiyar, A.
(1127)

Krishnamurthy, A. Narayanswamy,
A. (2702)

†Krishnamurthy, S., A. (2388)

Krishnan, Vallioor Krishna Aiyar, A.
(2018)

Kshirsagar, Kanoba Shrikrishna, F.
(259)

Kulkarni & Khanolkar.

Kulkarni, Vinayak Shridhar, F. (53)

Kumana, Bhikaji Edulji, F. (817)

Kumbhani (H. P.) & Co.

Kumbhani, Hakmichand Panachand,
F. (1013)

†Kutky, Manekshaw Pestonji, A.
(2007)

Ladhwala, Induprasad Mohanlal, A.
(1805)

Ladhwala & Shah.

Lakhani, Vithaldas Kamalshi, A.
(2387)

Lakshminarayanan, V., A. (2510)

Lam, Firoz Maneckshaw, A. (2823)

Lam, Noshir Maneckshaw, A. (2596)

Lavakare, Janardan Dattatray, A.
(2327)

†Lawyer, Nariman Jamshedji, A.
(1724)

Lele, Sadashiv Narhar, A. (2952)

Lilani, Ahmed Noormahomed, F.
(807)

Lloyd, Cyril Walter, F. (27)

Lodha & Co.

Lovalekar, Narayan Dinkar, F.
(1136)

†Lukose, Erikattu Joseph, A. (2522)

†Machave, Purushottam Laxman, A.
(2495)

†Madan, Dinsa Edulji, A. (889)

Madan, Fromroze Kaikobad F., A.
(2729)

BOMBAY—contd.

- Madon (A. S.) & Co.**
 †Madon, Adarji Sorabji, F. (38)
 Madon, Solie Bomanshaw, A. (2608)
 Mahadeva Iyer, Melarked Kolathu Iyer, F. (982)
 Mahadevan, Nilakanta, A. (1442)
Mahendra Joshi & Co.
 Mahernosh, Darasha Hormasji, A. (1282)
Maintlia (B. T.) & Co.
 Maintlia, Bhanji Tulsidas, A. (1795)
 Majmudar, Ghanshyam G., A. (718)
 †Malhotra, Puran Chand, F. (226)
 †Mallya, Surendra Nath, A. (3119)
Mama (Ratan S.) & Co.
 Mama, Ratan Sorabji, F. (1461)
 Mandviwalla, Nariman Ruttonji, F. (550)
 †Manghirmalani, Shamdas Udharam, A. (461)
 Maniar, Babulal Dipchand, F. (1480)
Manubhai Desai & Co.
 Mapara, Bansilal Maganlal, F. (852)
 †Marathe, Ganesh Vinayak, A. (913)
 Marathe, Vinayak Sakharam, A. (3106)
Marathe (V. S.) & Co.
 Marawalla, Gulfam Edulji, A. (1107)
Marfatia (Naushir M.) & Co.
 Marolia, Keki Manekji, A. (2857)
 Martis, William, A. (1916)
 †Masani, Sorab Dhanjibhoy, A. (1394)
 †Master, B. B., A. (1571)
 †Master, Jehangir Bomanshah, A. (568)
Mavani (T. G.) & Co.
 Mavani, Trikamdas Ghelabhai, A. (2575)
 Mazumdar, Ranjitsingh Chunilal, A. (1752)
 Mehendale, Bhaskar Anant, A. (503)
 Mehendale, Shridhary, A. (1667)
 Meher-Homji, Kaikhushroo Rustomji A. (636)
 †Mehra, Guru Datta, A. (774)
Mehra Khanna & Co.
 Mehta, Amulakh Valabhdas, A. (2432)
 Mehta, Arvind Manilal, A. (2228)
Mehta (B. M.) & Co.
 Mehta, Balchand Maganlal, F. (441)
Mehta (Bhaidas M.) & Co.
- BOMBAY—contd.**
- Mehta, Bhagvandas Bhogilal, A. (1735)
 Mehta, Bhogilal Mugatlal, F. (735)
 Mehta, Burjor Mancherji, F. (1590)
Mehta (C. V.) & Co.
 Mehta, Chandrakant Vrajjal, F. (1158)
 Mehta, Dilip Jagmohandas, A. (2996)
Mehta (G. G.) & Co.
 Mehta, Ghanashyam Girdharlal, A. (2894)
 Mehta, Gordhan Tulsidas, A. (2570)
Mehta (H. D.) & Co.
 †Mehta, Harilal Jeshanker, A. (1748)
 Mehta, Harinishkant Maganlal, A. (1269)
Mehta (H. N.) & Co.
Mehta (H. S.) & Co.
 Mehta, Harshad Shantilal, F. (1206)
 Mehta, Hiralal Dasharathalal, F. (501)
 Mehta, Hoshang Navroji, F. (179)
 Mehta, Ishverlal Sakerlal, F. (1165)
 Mehta, Jayamunishanker B., A. (983)
 Mehta, Maneklal Amulakhrai, F. (901)
 Mehta, Nalin Indravadan, A. (1911)
 †Mehta, Narayandas Bhagwanji, A. (2846)
 Mehta, Narendra Chimanlal, A. (1868)
Mehta (P. D.) & Co.
 Mehta, Pallonji Naswanji, F. (365)
 Mehta, Pheroj Dinshaw, A. (790)
Mehta (P. R.) & Co.
 Mehta, Prafulchandra Ratilal, A. (1200)
 Mehta, Ramniklal Madhavjee, F. (916)
 Mehta, Ramprasad Chimanlal, F. (56)
 Mehta, Ratanlal Maneklal, F. (381)
 Mehta, Ratilal Keshavlal, A. (3097)
Mehta (R. C.) & Co.
Mehta (R. K.) & Co.
 Mehta, Rohit Jayantilal, A. (2066)
 Mehta, Rustomji Nusserwanji, F. (816)
Mehta (S. D.) & Co.
Mehta & Shah.
 Mehta, Suman Kumar Dalpatrai, A. (2437)
 Mehta, Vinodlal Manilal, A. (2631)
Merchant (N. E.) & Co.
 Merchant, Nurmohomed Esmail, F. (1102)

BOMBAY—contd.

- †Merchant, Sultanali Gulamhusein, A. (1043)
 Mirza, Framroz Mahiarji, A. (2018)
Mirza (J. N.) & Co.
 Mirza, Jehangir Nadirshaw, A. (490)
 †Mistri, Manek Pirosha, A. (1306)
 Mistri, Manekshaw Dinshawji, A. (842)
Mistry (E. B.) & Co.
 Mistry, E. B. K., A. (1497)
 †Mistry, Gustad Phirozshaw, F. (633)
 Mistry, Harkisondas Dullabhdas, A. (2494)
Mistry (H. D.) & Co.
 †Mistry, Jehangir Jeejeebhoy, A. (962)
 Mistry, Maneck Pheroz, F. (183)
 †Mistry, Nariman Darabshaw, A. (2093)
 †Mitra, Dhirendra Krishna, A. (491)
Modi (A. B.) & Co.
 Modi, Ashok Brijlal, A. (2143)
 †Modi, Behramji Manekji, A. (57)
 †Modi, Nanabhai Manekji, A. (996)
 Modi, Narendra Harilal, F. (1051)
Mody & Co.
 Mody, Chimanlal Tribhuvandas, F. (1353)
 †Mody, Cooverji Shavaksha, A. (1283)
 Mody, Fredoon Kaikhusroo, A. (847)
 †Mody, Minoo Hormusji, A. (2944)
 Mody, Nowroji Rustamji, F. (3)
 Mohoni, Manohar Gopal, A. (2412)
Mohoni (M. G.) & Co.
 †Moos, Framroze Ratonshaw, A. (1815)
 †Morris, Dinshaw Behramji, A. (2862)
 Morsawala, Champaklal Purushottamdas, A. (2792)
 Motafram, Adie Rustomjee, A. (2131)
 †Motiwala, Bhicajee Dadabhoy, A. (1443)
Motta & Co.
 Motta, Versey Mayabhai, F. (1157)
 Mucadum, Chandabhoy Rustamji, F. (886)
 Mukaddam, Fakih Abdullah Fakih Muzaaffaruddin, A. (2435)
 Mukadam, Minoo Burjorjee, A. (1965)
 †Mulla, Peshotan Nadirshaw, F. (1470)
 Mullaji, Tayeb Mohammedi, A. (2416)
Mulla (T. M.) & Co.
 Munsiff, Pheroze Pochaji, A. (1222)

BOMBAY—contd.

- Muthe, Madhukar Bhalchandra, A. (2620)
 Muzumdar, Madhav Maheshwar, A. (1720)
 †Muzumdar, Martobrao Purushottam, A. (2122)
 †Nadkarny, Baboo Shanker, A. (2644)
 Nagar, Pannalal Mannalalji, A. (2027)
Nagindas & Maneklal.
 Naik, Mahadeo Vamanrao, A. (1852)
Nanda & Co.
 Nanda, Madan Lal, F. (1296)
Nanubhai & Co.
Nanubhai Desai & Co.
 Naoroji, Rustam Ratanshaw, A. (589)
Narainlal Agarwal & Co.
 †Narasimham, Prabhala, A. (1447)
 Narasimhan, Raghunatha, F. (853)
 Narasimhan, S., A. (877)
 †Naravi, Sunderrao Krishnarao, A. (2085)
 Narayan, Thalore Viswanath, A. (2218)
 †Narayan, V. P. A., A. (3071)
Narayana Aliyer & Co.
 †Narayana Iyer, Ramkrishnierz, A. (690)
 Narayanan, Sesha Iyengar, A. (1109)
 Narayanaswami, A., A. (978)
 †Narayanaswami, Guruswami Sastri, A. (2071)
Narkar & Ganu.
 Narkar, Triwikram Purushottam, A. (2937)
 †Nathan, Bension, A. (610)
Natvarlal Vepari & Co.
 Navalkar, Pandurang Yeshwantrao, A. (2872)
Navalkar (P. Y.) & Co.
Navder (D. N.) & Co.
 Navder, Darabsha Nusserwanji, F. (145)
Nayak (S. S.) & Co.
 Nayak, Suresh Sunderrao, A. (2036)
 †Negandhi, Laxmidas Karsandas, A. (2750)
Nerurkar (A. N.) & Co.
 Nerurkar, Anandrao Narayan, A. (1839)
 †Nerurkar, Mangesh Shantaram, A. (1821)
 †Nicholson, Jehangir Kaikhusr Sorabji, A. (686)

BOMBAY—contd.

Nijasure, Keshao Balwant, F. (1533)
Nissim (M. M.) & Co.
 Nissim, Meyer Maurice, F. (101)
Oak (S. P.) & Co.
 Oak, Shripad Parshuram, F. (1457)
 Ogg, Ian Maclean, F. (564)
 †Oomrigar, Bomi Kaikhusrus, A. (2134)
Oza (D. B.) & Co.
 Oza, Dolarray Bhagwanlal, A. (1802)
 Padar, Rusi Shavakshaw, A. (2497)
 Pade, Dattatraya Keshav, F. (1301)
Pade (D. K.) & Co.
 †Pagdivala Kaikobad Nusservanji, A. (125)
 Palekar, Janardan Bajaba, A. (2640)
Palekar (J. B.) & Co.
 Palkar, Govind Hari, A. (1791)
 †Panday, Bakhtyar Dorabjee, A. (2284)
 Panday, Darabshaw Nasserwanji, F. (228)
 Pandya, Babubhai Rajaram, A. (1052)
 Panthaky, Rustomji Jamshedji, A. (910)
 †Parakh, Jamshed Jal, A. (1388)
 Parakh, Joharimal, A. (2507)
 Parameswaran, Chittalanchery Pathiyil, A. (2427)
 Pardiwalla, Bomanshaw Nadirshaw, F. (705)
Parekh (A. G.) & Co.
 Parekh, Ashok Girdhar, A. (3024)
 Parekh, Chandrakant Vithaldas, F. (598)
 Parekh, Jayant Manibhai, A. (2156)
 Patelkar, Durgadas Balaram, A. (2467)
 Parikh, Amaratal Kashandas, F. (80)
 Parikh, Babubhai Ambalal, A. (1892)
 Parikh, Baldevdas Chhotalal, A. (2986)
Parikh (B. C.) & Co.
 Parikh, Chandrakant Ochhavlal, A. (2100)
 Parikh, Hasmukhlal Saburlal, A. (2530)
Parikh (S. R.) & Co.
 Parikh, Shantilal Ranchhodlal, F. (828)
 Parmar, Devchand Hargovind, F. (508)
 Parulekar, Mohan Mahadeo, A. (2965)

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Parulkar (J. K.) & Co.
 Pashupathy, Ranganathan, A. (2832)
Patel (M. G.) & Co.
 Patel, Bhailal Haribhai, F. (799)
Patel & Gharalya.
 Patel, Haribhai Ashabhai, F. (336)
 †Patel, Jehangir Hormusji, F. (110)
 Patel, Kantibhai Babarbai, A. (2665)
Patel (M. B.) & Co.
Patel (M. G.) & Co.
 Patel, Mahijibhai Gulabbhai, F. (612)
 Patel, Manilal Bhulabhai, F. (891)
 Patel, Naranji Keshavbhai, A. (2923)
Patel (N. R.) & Co.
 Patel, Prabhudas Bhailalbhai, A. (1784)
Patel (R. A.) & Co.
 Patel, Rabindranath Ambalal, F. (761)
 †Patel, Rambhai Ambalal, A. (1517)
Patel (R. B.) & Co.
 Patel, Raojibhai Bhailalbhai, F. (1069)
 Patel, Rustom Jehangirji, A. (739)
 Patel, Shantilal Maganlal, F. (887)
Patel (V. S.) & Co.
 Patel, Vasantrai Shamalji, A. (2368)
 Patel, Vinubhai, Umedbhai, A. (2039)
 †Patell, Jehangir Jamshedji Kavasji, A. (346)
 Patkar, Dattatraya Anant, A. (3084)
 Patkar, Sitaram Krishnaji, A. (3022)
Patwardhan & Co.
 Patwardhan, Bhagwant Krishnaji, A. (2770)
 Pavri, Edulji Cavasji, A. (560)
 Pavri, Jal Rustomji, A. (1910)
 †Pavri, Noshir Jamshedji, A. (1529)
Pavri (P. R.) & Co.
 Pavri, Phiroz Rustomji, F. (199)
 †Paymaster, Dhanjishaw Ratanji, A. (2341)
 Paymaster, Nariman Ruttonji, F. (97)
Paymaster (Ramesh J.) & Co.
 Paymaster, Ramesh Jagmohandas, A. (2552)
 Peerbhoy, Adamji P., F. (839)
 †Pendse, Mahipati Trimbak, A. (1922)
 †Peterson, Greville Derek, A. (1465)
 Phadke, Purshottam Madhusudan, A. (3122)

BOMBAY—contd.

- Phadke, Ramchandra Shankar, A. (1789)
 †Phadke, Vasudeo Anant, A. (2612)
 †Phatak, Govind Dinkar, A. (2330)
 †Phene, Prabhakar Mangesh, A. (1451)
 Pocha, Sorab P., A. (1584)
 Polishwala, Nariman Ardeshir, F. (513)
 Poonegar, Dara Nusserwanji, A. (2850)
 Postwala, Framroz Maneckshaw, A. (2240)
 Prabhu, Balakrishna Rama, A. (1272)
 Pradhan, Balkrishna Vasudeo, A. (2723)
 Pradhan, Ramakant Laxman, A. (2087)
Pradhan (R. L.) & Co.
 †Purandare, Harischandra Shankar, A. (2196)
 †Puranik, Gopalkrishna Gundorao, F. (611)
 †Rabadi, Minoo Jamshedji, A. (2918)
 Raghavan, Gopalachari, A. (1979)
 †Raghavendra Rao, Mysore Narasimhamurthi, F. (820)
Raiji (N. M.) & Co.
 Raiji, Naishadh Maganrae, F. (6)
 †Raiji, Parikshit Maganrai, A. (89)
 Raiji, Vasant Naishadh, F. (974)
Rajarshi (D. K.) & Co.
 Rajarshi, Dattatray Keshav, A. (2141)
 Raj Guru, Gopal Balkrishna, A. (1919)
 †Rajmachikar, Mahadev Dattatraya, A. (902)
 Rajwade, Achyut Vasudeo, A. (3054)
Rajwade & Co.
Rama Rao & Co.
 Ramarao, Turaga, A. (1045)
 †Ramaswamy, Sekharipuram Venkatachala, A. (1411)
 †Ram, V. Sethu, A. (2289)
 Ranade, Dattatraya Chintaman, A. (2280)
 Randeria, Bhagwandas Chhaganlal, A. (957)
Rao (K. S. V.) & Co.
 Rao, M. Ramachandra, A. (1433)
 Rao, Narayanarao Venkata Krishna, A. (2819)
Rao (N. V. K.) & Co.
 †Rao, Venkata Ranganatha, A. (1298)

BOMBAY—contd.

- †Rawal, Harshadroy Girijashanker, A. (1042)
Reporter (P. M.) & Co.
 Reporter, Phiroze Marzban, A. (2262)
 Row, M. Venkata, A. (2838)
Rustomji N. Mehta & Co.
Sachdev (D. R.) & Co.
 Sachdev, Dwarkadas Ranchhoddas, A. (2436)
 Sajun, Habib Gulamhusein Lalji, A. (2555)
Sakhardande & Co.
 Sakhardande, Moreshwar Anandrao, F. (851)
 †Sampat, Jamnadas Ramdas, A. (2292)
 Sampat, Karasandas Vasanji, A. (765)
 Sampat, Pratapsinha Vasanji, A. (2805)
 †Samuel, Cherukara Samuel, A. (2524)
Sanghavi (C. N.) & Co.
 Sanghavi, Chhotalal Nimchand, A. (2244)
 Sanghavi, Jaysukh Becharlal, A. (2562)
Sanghvi & Co.
 Sanghvi, Harshadlal Dungarshi, A. (2213)
 †Sanghvi, Ramniklal Amratlal, A. (2572)
Sankar Alyar (V.) Co.
 Saraiya, Mansinh Chatrabhuj, A. (2771)
Saraiya (M. C.) & Co.
 †Sardesai, Prabhakar Narhar, A. (2804)
 Sarma, Kolluri Venkataramana, A. (1299)
 Sastri, Venkatram, A. (2721)
 †Seervai, Minoo Ardeshir, A. (2895)
 Seetharaman, K., A. (720)
Sethna (N. M.) & Co.
 Sethna, Nariman Meherjibhai, F. (159)
 Sethna, Pradyumna Jamnadas, A. (2474)
 †Sethuraman, Krishnamurthy Soma-yaji, A. (2540)
 Setna, Jamshed Khurshedji, A. (2169)
Shah & Co.
Shah (A. J.) & Co.
 Shah, Amritlal Jethabhai, F. (1185)
Shah (A. M.) & Co.
 Shah, Amratlal Maneklal, A. (2595)

BOMBAY—contd.

†Shah, Anandlal Chimanlal, A. (1653)
 Shah, Balkrishna Shankerlal, A. (2259)
Shah (B. S.) & Co.
 Shah, Bhogilal Chimanlal, A. (1712)
 Shah, Bhupendraray T., A. (647)
 Shah, Chandulal Vanechand, F. (292)
 Shah, Chhogmal Nopaji, F. (335)
 Shah, Chhotalal Harivallabhdas, F. (70)
 Shah, Gulabchand Motilal, A. (2303)
 Shah, Hasmukhlal Chandulal, A. (1683)
Shah (H. C.) & Co.
 Shah, Himatlal Narottam, A. (2269)
 †Shah, Hiralal Amratlal, A. (2176)
 Shah, Indulal Hiralal, F. (798)
Shah (J. G.) & Co.
 Shah, Jasvantilal Hiralal, A. (1270)
 Shah, Jayantilal Virchand, F. (1112)
 Shah, Jinabhai Gopalji, F. (401)
 Shah, Kantilal Harivallabhdas, A. (2883)
 Shah, Kantilal Ramchand, A. (2820)
 Shah, Kanubhai Thakorlal, A. (3060)
 Shah, Khimji Kunverji, F. (314)
Shah (K. R.) & Co.
 Shah, Mahasukhlal Premchand, A. (2979)
Shah Mehta & Chokshi.
Shah (M. P.) & Co.
 Shah, Narandas Mohanlal, F. (5)
 Shah, Narendra Nagindas, A. (2951)
Shah (P. K.) & Co.
 Shah, Prabhulal Chunilal, A. (1963)
 Shah, Pradyumna Natvarlal, A. (1738)
 Shah, Pravinlal Kalidas, A. (2445)
 Shah, Pushpakant Sakerlal, A. (2578)
 Shah, Rameshchandra Trikamlal, A. (2921)
Shah (R. P.) & Co.
 Shah, Rasiklal Dalsukhbhai, A. (2178)
 Shah, Rasiklal Mohanlal, A. (3050)
Shah (R. T.) & Co.
 Shah, Sakerlal Bhaichand, F. (907)
Shah & Shah.
 Shah, Shantilal Purshottamdas, A. (1528)
Shah (S. M.) & Co.
 Shah, Somchand Madhavlal, F. (467)

BOMBAY—contd.

Shah (S. P.) & Co.
 †Shah, Sunderlal Nagindas, A. (1577)
 Shah, Thakorlal Amratlal, A. (1727)
 Shah, Uttamchand Sakalchand, A. (1889)
 Shah, Vallabhbhai Trikamlal, A. (2136)
 Shah, Vallabhdas Muljibhai, A. (1940)
 Shah, Vasantlal Ratilal, A. (2252)
Shankar R. Tamhane & Co.
Shantilal & Co.
 Sharp, Charles Ruxton, F. (50)
Sharp & Tannan.
Shareef Thacker & Co.
 †Shende, Shridhar Purushottam, A. (2511)
 †Shete, Shankar Keshav, A. (1446)
 Seth, Ranchoddas Bahechardas, F. (860)
 Shetty, Yermal Raghu, A. (2502)
Shetty (Y. R.) & Co.
 Shevde, Raghunath Hari, A. (1620)
 Shipchandler, Saleh Normanbhai, A. (2666)
 †Shivarao, Bellur Kashirao, A. (1905)
 †Shroff, Behram Maneckji, A. (2281)
 Shroff, Behram Nowroji, A. (2882)
Shroff (B. N.) & Co.
Shroff (D. D.) & Co.
 Shroff, Dadi Sorabji, F. (780)
 Shroff, Minocher Dosabhai, A. (1387)
 Shroff, Manoranjan Ratilal, A. (1134)
Shroff (M. R.) & Co.
 †Shroff, Pestonji Sorabji, A. (849)
 †Shroff, Phiroze Kaikhushru, A. (1830)
 Shroff, Rutton Dinshaw, F. (1345)
 Shukla, Jaykumar Dhansukhram, A. (1851)
 Sidhwa, Minoo Byramji, A. (1679)
Singhi & Co.
 †Sivasubramanian, Arunachala, A. (2817)
 Somaiya, Jivraj Lalji, F. (534)
Sopariwalla (C. H.) & Co.
 Sopariwalla, Devendrababu Chunilal, F. (935)
Sorab P. Pocha & Co.
Sorab S. Engineer & Co.
 †Sowani, Chimnaji Dhondo, A. (1816)
 Sowani, Damodar Vinayak, F. (697)
 †Srinivasan, V., A. (2322)

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- Srinivasan, Valayaputhur, A. (683)
 Sriram, Kurpad Gundappa, A. (2738)
 Shanumooorthy Iyer, Sankaranarayana Iyer, F. (940)
 †Subba Rao, Kuchibhotla, A. (1733)
 Subedar, Nariman Merwanji, F. (679)
 †Subrahmanyam, G. S., A. (2639)
 Subramania Aiyar, Kannankulangara Narayaniayar, F. (829)
Subramaniam (N.) & Co.
 †Subramanyan, Ramasseri Vaneschwara Iyer, A. (2400)
 Sundara Raman, Nagaswamy Iyer, A. (717)
Sunderlal & Co.
 †Suntook, Burjor Jehangir, A. (872)
Surendra Bhatt & Co.
Suri & Co.
 †Surti, Burjore Pherozeshah, A. (1060)
 Surti, Jehangir Dhunjibhoy, F. (356)
 Sutarwala, Jamnadas Bhikhhalal, F. (1160)
Sutarwala (J. B.) & Co.
 Tadvalkar, Madhav Keshav, A. (866)
Talati & Co.
 Talati, Bhaskar Jayantilal, A. (2102)
 Tamhane, Kamalakar Vishwanath, A. (1235)
 Tamhane, Shankar Raghunath, A. (3101)
 Tannan, Bodh Raj, F. (270)
 †Tannan, Mohan Lal, A. (203)
 Tarapore, Pheroze Jamshid, A. (2408)
 Taraporewalla, Russi Framroze, A. (2626)
 Tare Vyankatesh Raghunath, A. (2345)
 Tarkas, Anupam Devdatta, A. (2793)
 Tata, Naval Jamshedji, A. (2236)
 †Telang, Manohar Dattatraya, A. (953)
 Telang, Vaman Mangesh, A. (1921)
Tembe (V. K.) & Co.
 Tembe, Vishwanath Krishna, F. (1006)
Thacker & Co.
 Thacker, Jamnadas Vasanji, F. (196)
 Thacker, Jyotindra Shivji, A. (2153)
 †Thackersey, Pradyumna M.D., A. (841)
 Thaker, Indravadan Mohanlal, A. (2915)
 Thaker, Vinubhai Manilal, A. (2798)

BOMBAY—contd.

- Thaker (V. M.) & Co.**
Thakkar (A. B.) & Co.
 Thakkar, Ambalal Shivilal, F. (498)
 Thakkar, Amritlal Bapulal, F. (782)
 Thakkar, Jayantilal Kashiram, F. (366)
Thakerlal & Co.
 Thakur, Rajaram Vasudeo, F. (813)
 Thomas, P. Chacko, A. (2217)
 Tijoriwala, Jagdishchandra Bhagwandas, A. (2449)
 Titina, Noshir Rustomji, A. (2216)
 †Tity, Sorabji Framji, F. (105)
Todarwal Karnavat & Co.
 Todarwal, Lalchand Chandmal, A. (2668)
Trivedi & Co.
Trivedi (D. S.) & Co.
 Trivedi, Dhirajlal Shankerlal, F. (498)
 Trivedi, Kanaiyalal Mulshanker, A. (3121)
 Trivedi, Parvatishanker Mulshanker, A. (3070)
Trivedi (P. C.) & Co.
 Trivedi, Framodchandra Chhotubhai, A. (1844)
 Trivedi, Shambhuprasad Madhavlal, A. (2246)
 †Trivedi, Vinaykant Keshavlal, A. (2775)
Tungare (V. A.) & Co.
 Tungare, Vishwanath Anant, A. (2251)
 Vachha, Homy Jamshedji, F. (422)
 Vachha, Jehangir Navroz, A. (3104)
 Vadera, Parshotamlal, A. (2342)
 Vaidya, Balwant Shripad, A. (3082)
 †Vaidya, Bhalchandra Purushottam, A. (2057)
 Vaidyanathan, R., A. (2727)
 †Vajifdar, Savak Framroz, A. (1342)
 †Vakil, Dhansukhlal Manchhashanker, F. (879)
 †Vallibhoy, Fazul Hussein, A. (1726)
 †Vanjara, Harihar Naranbhai, A. (2321)
 †Varerkar, Mukund Vinayakarao, A. (500)
 Variava, Minocher Hormushaw, A. (1793)
Varma & Co.
 Varman, Anjeril Ravi, A. (2809)
Vartak (K. M.) & Co.

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- Vartak, Keshav Mahadev, F. (425)
Vasantlal & Co.
 Vasudeva Rao, K. S., F. (1101)
Vatsaraj & Co.
 Vatsaraj, Mangalprasad Venishanker, A. (1903)
 Vatsaraj, Mukundray Karasanji, F. (136)
 †Vazifdar, Fredoon Khurshedji, A. (2209)
 †Ved, Keshavji Morarji, A. (2759)
 †Veeraraghavan, Naranammalpuram Sankaraier, A. (1281)
 Venkatakrishnan, Srinivasa, A. (272)
Venkataraman (M. R.) & Co.
 Venkatesan, V. S., A. (792)
 Vepari, Natavarlal Jekisandas, F. (318)
 Vikamsey, Shivji Kunverji, A. (2242)
Vinod Mehta & Co.
Vinod & Narendra.
 Viraswami, Ramaswami, F. (784)
 †Virjani, Karsandas Tulsidas, A. (2250)
Vohra (S. M.) & Co.
 Vohra, Satyendra Mahasukhrai, A. (2104)
 †Vora, Morarji Nenshi, A. (463)
 †Vridhachalam, Narayana Iyer, A. (1917)
Vyas & Co.
 Vyas, Dalpatram Manchharam, A. (2817)
 Vyas, Dhansukhlal Balkrishana, A. (2818)
 †Vyas, Vansukhram Narbheram, A. (715)
Wadia (F. B.) & Co.
 Wadia, Framroze Bapuji, A. (1918)
 Wadia, Minoo Darabsha, A. (788)
 Wadia, Phiroze Rustomji, A. (1007)
 †Wadke, Anant Keroba, A. (653)
 †Wagh, Mangesh Narayan, A. (1924)
 Wagle, Anandrao Jogappa, A. (2354)
 Wagle, Trivikram Wasudeo, A. (2333)
 Warde, Madhukar Purushottam, A. (2481)
 Warerkar, Bhaskar Vishnu, F. (359)
 Warrier, Rudra Rama, A. (1831)
 Whitby, Sir Bernard James, Kt., F. (55)
 Writer, Dinshaw Phiroze Hormusji, A. (826)

DHARNGADHRA

- †Bhatt, Labhshanker Gaurishanker, F. (626)

DHARWAR

- Alur, B. N., F. (1643)

DHULIA

- Dalal, Prabhakar Damodar, A. (2058)
Dalal & Warerka.

- †Junnarkar, Shripad Shankarrao, A. (3046)

DWARKA

- Mehta, Jayant Maganlal, A. (2935)

- †Vora, Shantilal Popatlal, A. (1576)

GADAG—BETGERI

- Kulkarni, Ramchandra V., F. (1240)

- Kulkarni (R. V.) & Co.**

GODHRA

- Mody, Hasmukhlal Ochhavlal, A. (2715)

- Mody & Mody Co.**

- Mody, Surendra Sakerlal, A. (2714)

HUBLI

- Inchalmath, Shrishaileswami Mallikarjunaswami, A. (3113)

- Inchalmath (S. M.) & Co.**

- Kotre (R. E.) & Co.**

- Kotre, Rudrappa Eswarappa, F. (678)

JALGAON

- Agarwal, Mannalal Narsulal, A. (2791)

- Agarwal (M. N.) & Co.**

- Joshi, Narayan Dinkar, A. (3110)

- Joshi (N. D.) & Co.**

- Rane, Deoram Rango, F. (502)

- Rane (D. R.) & Co.**

JAMNAGAR

- †Luthra, Anirudhar Krishan, A. (1655)
 Vasa, Kanji Khetsi, A. (340)

KARAD

- Latkar, Vidyadhar Shankar, A. (2739)

- Latkar (V. S.) & Co.**

KARAMSAD (DIST. KAIRAD)

- Patel, Ranchhodhai Vallavbhai, A. (965)

- Patel (R. V.) & Co.**

KIRKEE

†Srinivasan, M. G., A. (460)

KOLHAPURBhagwat, Gajanan Bhaskar, A.
(3126)Bhagwat, Raghunath Bhaskar, F.
(330)**MEHSANA (N. Guj.)****Mukund H. Pandya & Co.**

Pandya, Mukundlal Hiralal, A. (3020)

NASIKJoshi, Ramchandra Trimbak, A.
(1739)**POONA**

Apte, Gopal Dattatraya, F. (253)

Bal, Gajanan Ramchandra, F. (1207)

Bal & PatankarBhagwat, Trimbak Narayan, A.
(1274)Bhagwat, Vishnu Vishvanath, A.
(2982)Bhave, Madhusudan Ramchandra, A.
(3030)

Bhide, Vaman Ganesh, A. (1688)

†Dhurandhar, Vishnu Jagannath, A.
(1022)

Dixit, Krishnaji Trimbak, F. (213)

Gadre & Bhide

Gadre, Gopal Janardan, F. (1097)

Gadre, Keshav Shankar, F. (631)

Godbole, Moreshwar Vinayak, A.
(2498)Godbole, Ramchandra Gajanan, A.
(1888)**Jain (R. C.) & Co.**Jain, Ramchandra Chandrarao, F.
(1224)**Joglekar (G. K.) & Co.**

Joglekar, Govind Krishna, F. (898)

Karmarkar, N. D., A. (170)

Khadilkar, Purushottam Damodar,
A. (1756)

Khasnis, Keshav Digambar, A. (2718)

†Kinikar, Balkrishna Jagannath, A.
(1929)**Kirtane (V. B.) & Co.**

Kirtane, Vithal Bhagwant, F. (675)

Lalit, Ganesh Trimbak, A. (1788)

†Madhekar, Waman Dattatraya, A.
(1883)Mehendale, Krishnaji Vaman, A.
(2499)

†Mirza, Mohd. Hamid, A. (2533)

POONA—contd.Munoli, Shankar Ramchandra, A.
(1828)**Oka (G. M.) & Co.**

Oka, Ganesh Mahadeo, F. (172)

Pandit, Balkrishna Ramchandra, A.
(2410)

Patankar, Manohar Keshav, F. (1241)

Patwardhan (K. R.) & Co.Patwardhan, Krishnaji Raghunath, A.
(2423)**Phadnis Karmarkar & Co.**Phatak, Balkrishna Laxman, A.
(2428)**Phatak (B. L.) & Co.****Pithawalla (B. M.) & Co.**Pithawalla, Bomanshaw Muncher-
shaw, F. (494)

Sant, Ramakant Dinanath, A. (1826)

Sathe, Shankar Govind, A. (870)

Sewak, Anant Dattatreya, A. (1756)

Shah (Pravinchandra C.) & Co.Shah, Pravinchandra Chandulal, A.
(2054)Venkataraman, Erode Subramanian,
A. (1812)**RAJKOT**†Jhala, Satyendra Kumar Prem-
shankar, A. (2554)

Mankar, Jitendra G., F. (1444)

Parekh (P. C.) & Co.Parekh, Pravinchandra Chunilal, A.
(2919)**Patel Mankad & Co.**Rindani, Mansukhrai Jugatray, A.
(1770)**Sanghavi & Co.**Sanghavi, Ramniklal Manilal, A.
(1141)

†Saxena, Krishan Pershad, A. (2385)

Shah, Madanlal Gulabdas, A. (3003)

†Venkataraman, V. N., A. (2331)

SATARA ROAD

†Kelkar, Damodar Krishna, A. (2022)

†Sri Ramulu, S. V., F. (606)

SANGLI

Gadgil, Raghunath Govind, A. (1984)

Gadgil (R. G.) & Co.Phadnis, Gangadhar Shankar, A.
(2401)**Phadnis Karmarkar & Co.**

Sohoni, Vishnu Vithal, A. (128)

Sohoni (V. V.) & Co.

SEVALIA (Dist. Kaira)

†Gupte, Arvind Dattatraya, A. (1932)

SHOLAPUR

Jawalkar, Dhondo Govind, F. (722)

Patwardhan, Rajaram Hari, A. (2041)

Sohony (H. S.) & Co.

Sohony, Hari Shankar, F. (45)

Tulpule, Dattatraya Narayan, A. (2042)

Walke & Laxminarayan.

Walke, Mallikarjun Rudrappa, A. (2732)

SHREEPUR (Sholapur Dist.)

†Joshi, Madhav Bhikaji, A. (2034)

SURAT

Dalal, Kunjvihari Ramanlal, A. (1902)

Gharaiya, Kasam Ismail, F. (888)

†Kapadia, Rustomji Pestonji, A. (1718)

SURAT—contd.

Naik, Maganlal Kalyanji, A. (1846)

Natvarlal Vepari & Co.

Patel, Dahyabhai Haribhai, A. (2579)

Patel (D. H.) & Co.**Patel & Gharalya.**

Shah, Navinchandra Ratilal, A. (2505)

Shah (N. R.) & Co.

Shah, Ramanlal Pranjal, F. (1535)

Shah (R. P.) & Co.

Shah, Vajechand Laxmichand, A. (2816)

SURENDRANAGAR

†Jhala, Satyendraraī Dolatrai, A. (1613)

VERAVAL**Chandrakant & Co.**

Gandhi, V. R., F. (1593)

VISHNAGAR

Vatsaraj & Co.

REGION II**The States of Madras, Andhra, Travancore-Cochin Mysore, Hyderabad and Coorg****ADONI**

Balaiah, Kakarlachinna, A. (2685)

Brahmayya & Co.**ALLEPPEY**

Iyer, A. Krishna, A. (2233)

Panikkar (V. N. P.) & Co.

Panikkar, V. N. Prabhakara, A. (2689)

Rangamani, Laxminarasimhan, A. (1969)

Varma and Varma.**Venkatachalam Aliyer (K.) & Co.**

Venkataraman, S., A. (1605)

†Verghese, John, A. (1110)

Vijayan, Poothullil, A. (1685)

ALWAYE

Nair, C. Krishnanunny, A. (3073)

Velu Pillai, T., A. (2029)

AMALAPURAM (E. G. Dist.)**Kameswara & Co.**

Kameswara Rao, Bulusu, A. (3014)

ANAKAPALLE

*Venkataramana, Chitturi, A. (2629)

AURANGABAD (Dn.)**Dastgir (S. G.) & Co.**

†Ganapathi, Krishnier, A. (1728)

Patel (B. H.) & Co.

Patel, Kanaiyalal Shankerbhai, A. (2422)

Shankara, Srikantia, A. (1898)

BANGALORE

†Anantharaman, R., F. (469)

Anantha Rao, Sakharepatam, F. (846)

†Bansal, Ram Kanwar, A. (998)

Bhatt, Vidyaranyapuram Babu, A. (1719)

Bheema Sena Rao, M., A. (1803)

Brahmayya & Co.

Chaluviya, Arkalgud Narasimha-murthy, A. (1787)

Dandeker (M. K.) & Co.

Dattu Rao, P. S., F. (828)

†Doreswamy, Thirumalai, A. (2063)

Fraser & Ross.

Gopalakrishnan, Jagadesa, A. (2607)

Iyengar, Arakere Varadiyengar Sesha, A. (1742)

Iyengar, M. K. Sampath, A. (2638)

BANGALORE—contd.

Jacob, Edavumvell Varkkey, A. (2419)
John (K.) & Co.
 Kaliswaran, S., F. (350)
†Kalyana Krishnan, C. R., A. (2294)
 Khariwal, Mohanlal, A. (2884)
Khincha (H. C.) & Co.
 Khincha, Hukmichand, F. (1223)
Krishnaswamy & Co.
 Krishnaswamy, Srikanta Iyer, A. (3107)
 Lakshmana Rao, Devanahalli Venkatasubba Rao, A. (1675)
Lakshmana Rao (D. V.) & Co.
 Mandre, Shama Rao, F. (135)
Mandre (S. R.) & Co.
†Manickavelu, T. N., A. (2966)
 Murti, Mutkur Srinivasa, A. (802)
 Narasimhamurthy, Agrahara Ramanna, A. (2614)
Narayana Aiyar & Co.
 Narayana Aiyar, Thalaiyur Subramania, F. (285)
 Narayanan, A. C., A. (2065)
†Narayanan, V., A. (1537)
Nathan (S. R.) & Co.
Nayar (K. K.) & Co.
 Nayar, Kolazhi Krishnan, F. (608)
Nittoor & Co.
 Pandurangan, V., A. (2666)
 Parthasarathi, Negapatam Rengaswami Aiyangar, A. (604)
Parthasarathy (N. R.) & Co.
Peri Thilagraj & Co.
Purushottam (B.) & Co.
Ramadhyani (B. K.) & Co.
 Ramadhyani, Badarinarayan Kalkunte, F. (595)
 Ramakrishna, Mathur Sankaraier, F. (526)
 Ramaswami Ayyangar, Asur, F. (175)
 Rangaratnam, M. R., A. (1278)
Rangaswamy (P.) & Co.
 Rangaswamy, Puttur, A. (3067)
 Rangaswamy, Veerappa, A. (2023)
Rao (A. K.) & Co.
 Rao, Hosabettu Anantha Krishna, A. (2231)
 Rao, Kuchimanchi Purnachandra, A. (2319)

BANGALORE—contd.

Rao, Shivar Jaya, A. (2703)
 Renganathan, Seshadri, A. (711)
 Sambiah, Parvataneni, F. (771)
†Sampathkumaran, S., A. (2742)
 Santhappa, Siva, A. (2673)
 Sastry, S. A. Gangadhara, A. (1926)
 Satyanarayana, C. S., A. (2859)
 Seetharamarao, Nittoor, A. (1862)
 Shah, Manubhai Bhikhabhai, F. (1023)
 Shamanna, B., F. (1507)
 Sitaramaiah, Bellur, F. (1070)
 Srinivasa Iyer, K. R., A. (1311)
 Srinivasan, J., A. (2471)
 Sripadaraj, Canambele Jayasimharao, A. (2858)
 Subba Rau, Mysore, F. (239)
Subramaniam (T. M. S.) & Co.
 Subramaniam, Trichinopoly Muthu Siva, A. (2030)
Subrahmaniya (D. S.) & Co.
 Subrahmaniya, Dharwar Subravati, F. (344)
Subramania Iyer (P. S.) & Co.
 Suri & Co.
†Thomas, Maliakal Joseph, A. (2897)
 Valthisvaran & Co.
Venkatachalam Aiyer (K.) & Co.
†Venkataraman, Kalpathy Sivaramakrishna, A. (1785)
 Venkata Rao, Calisa Bangalore, A. (1997)
†Venugopal, A., A. (2995)
 Viswanathan, A. R., A. (2296)
 Viswanathan (S.).
BAPATLA
 Madhusudana Rao, Kambhammettu, F. (90)
Rao & Rao.
BEGUMPET (Dn.)
 Krishnamurthy, C. P., A. (726)
BELLARY
 Basanna, Havinal, A. (2669)
Brahmayya & Co.
 Ranga Rao, Gollanapalli Venkata Satyananda, A. (2677)
Sarovar (D. V.) & Co.
 Sarovar, Vasudevarao Devanahall, F. (426)
Srinivasa Rao & Govindarajan.

BELLARY—contd.

Srinivasa Rao, M. D., A. (2199)
 †Venkatachari, Vankipuram Narasimhachari, A. (2121)

BEZWADA

Brahmaiah, Munupalli, A. (2479)

CHAMPION REEF (Kolar Gold Fields)

Narayanan, Mandyam Dhati, A. (750)

CHENGANNUR (TRAVANCORE-COCHIN STATE)

†Ninan, Padippurakkal Varghese, A. (2934)

Prasad, P. N. Rajendra, A. (2761)

CHIDAMBARAM**Balasubramanian (A.).**

Balasubramanian, A., F. (1080)

Chirala (GUNTUR DIST.)

†Mukhalingeswara Rao, K. S. V., A. (1115)

CHITTOOR

Narasimhan, Kasturi Varadachari, F. (409)

Narasimhan (K. V.) & Co.**COCHIN****Jacob (K. U.) & Co.**

Jacob, K. U., F. (1327)

Kamath, B. Keshava, A. (3123)

Menon & Ayyar.

Menon, M. C., F. (939)

†Parameswaran, Aiyalam Sundaram, A. (416)

Varma, Kerala, F. (393)

Varma & Varma.

Venkatanarayanan, Singakulam, A. (2103)

†Venkataraman, Dharapuram Narasimhayengar, A. (528)

COIMBATORE

†Ayyar, Ramaswamy Ayyar Narayana, A. (3092)

Ayyengar, Kuppuswami Ramakrishna, F. (475)

Balakrishnan, G., A. (2425)

†Balasubramanian, Panchapagesa, A. (2981)

†Bhat, Vinayak Govind, A. (2853)

†Chandak, Raghbir Saran, A. (2383)

Doraiswami, N. R., A. (2138)

COIMBATORE—contd.

Ganapathy, Tirumandangudi Visvanatha, A. (182)

Gopalaiyer, Kangayam Venkatanarayanaier, F. (129)

Gopalakrishnan, Puliyur Srinivasaraghavachari, A. (1901)

†Hada, Poonam Chand, A. (2973)

Hariachar (C. P.) & Co.

Jagannathan, Annulu Naidu Rangasamy Naidu, A. (2606)

Jagannathan, Melappalaiyam Sudarsanam, F. (180)

Krishnamoorthy, Sivar, F. (522)

Krishnamurti, C. S., A. (1156)

Krishnaswami & Jagannathan (M. S.)

Kuppuswamy, Velamkanni, A. (1751)

Narasimham, K. B., A. (2192)

Narayan, Venkataramaiyer Anantha, A. (84)

†Padmanabhan, Krishnasamy, A. (2961)

Raghavendra Rao, Palladam Nagaraja Rao, F. (1075)

Rajan, Nallam Chakravarthi, F. (130)

Ramachandran & Srinivasan.

†Ramamurti, Swamimali Kalyana, A. (1111)

Ramaswami Aiyar, N. S., F. (883)

Ramaswamy, Mandakolathor Subramonia, A. (221)

Ramaswamy Iyer, Mathur Sankara Iyer, A. (1833)

Sampath, N., A. (2394)

†Sastri, Dorbala Balagangadhara, A. (1740)

Seshagiri & Co.

Seshagirisachar, Coimbatore Hanumantachar, A. (1988)

Srinivasan, Melappalayam Sudarsanam, F. (434)

Srinivasan, S., A. (2179)

Subbachar, Dindigul Venkatanarasimha, F. (466)

†Subbaraman, V. G., A. (2227)

Subbarathnam, Kadathur Visvanatha, F. (173)

Subramania Aiyar, V. K., F. (432)

Subramanyam, K. S. Ganapathy, F. (732)

Suri & Co.

Thiruvenkatachari, R., A. (1871)

Veeraraghavan, C. V., F. (345)

Venkataraman, Ramaswamy, (223)

COIMBATORE—contd.

Venkatesan, T. A., A. (2173)
 Visvanathan, Sanapparatti Venkata-
 rama, A. (555)
COONOOR (Nilgiris)
 Subramaniam, Perumkolam Sankara-
 sastri, A. (1923)
 Subramoney, Rama, A. (2649)
CUDDALORE N.T.
 Subramanyam, Nambiyur Sundaram
 Iyer, A. (2076)

CUDDALORE O.T.

Krishnamoorthy, S., F. (532)

CUDDAPAH

John, Kola Henry, A. (1681)
 Siva Ramakrishna, Polepeddi, A.
 (1762)

DINDIGUL

Rangaswamy Iyengar, Sitaram, F.
 (300)
Subramanian (K.).
 Subramanian, K., A. (2641)
Sundaram & Srinivasan.
Swamy (S. R.) & Co.
 Veerasamy, R., F. (1335)

DURAVANINAGAR (Bangalore
Dist.)

†Krishnan, Thodur Madabusi, A.
 (2379)

ELURU (West Godavary Dt.)

Bhaskara Rao, Tadinada, A. (973)
 Bhimeswara Rao, Kolagotla, F.
 (2171)

Kolagotla & Co.

Radhakrishna, Kolagotla, A. (2854)

Rao & Rao.

Subba Rao, Kambhammettu Venkata,
 A. (1934)

ERODE

Ganapati (U. R.) & Co.

Parthasarathy, Nallan Chakravarthy,
 A. (2116)

Rajagopal (N. C.) & Co.

Rajagopal, Nallan Chakravarthi, F.
 (156)

Rajagopalan, R., A. (684)

ERNAKULAM

†Ayyar, A. S. Krishna, A. (2273)
 Ayyar, Krishna Ramalinga, F. (1581)

ERNAKULAM—contd.

Ganesa Iyer (T. V.) & Co.
 Ganesa Iyer, Tripunithura Veerara-
 ghava Iyer, A. (2309)
 Kailasom, A. N., A. (2663)
 Kamath, Guna Venugopal, A. (2605)
 †Kurian, Karimacheril John, A. (2528)
Menon & Ayyar.
 Menon, N. Narayanan Kutty, A.
 (2531)
 Nair, Kunnam Raghavan, F. (523)
Varma & Varma.

GUDUR

Ramana & Raman.

GUNTUR

Ketharaju Subba Rao & Co.
Lakshmalah (Ch. V.) & Co.
 Lakshmaiah, Chimakurti Venkata,
 F. (592)
 Narasimha Rao, Moddali Jwala Ven-
 kata Lakshmi, A. (1809)
Prasad (J. L. K.) & Co.
 Prasad, Jonnalagadda Lakshmi
 Krishna, A. (2545)
Ramachandra Rao (P.) & Co.
 Rao, Chillara Ramakoteswara, A.
 (2286)

Rao & Nathan.

Subba Rao, Khetharaju, F. (707)
 Subrahmanyam, Uppalury Kanaka-
 durga, A. (2661)
 Umamaheswar Rao, Vadlamani, A.
 (2275)
 †Upadrasta, Venkata Krishnayya, F.
 (255)

GULBARGA

†Narasimhamurty, Pillutla, A. (2456)
Patel (B. H.) & Co.
Subramania Iyer (P. S.) & Co.

HYDERABAD (Dn.)

†Ahmed, Syed Muslehuddin, A. (2765)
 Baria, Kaikhushru Eduljee, F. (453)
 Bhalerao, Suresh Shamraj, A. (2740)
 Bhoj Raj, A. (1980)
Bhillimoria (S. B.) & Co.
Dastgir (S. G.) & Co.
 Dastgir, Syed Gulam, F. (727)
 †Datta, Mahesh, A. (709)
Gopalakrishna Rao (A.) & Co.
 Govindaraj, Srinivasa, A. (1670)
 Jagadisan, U. P., F. (543)
Kolagotla & Co.

HYDERABAD (Dn.)—contd.

- Marwadi, Laxminarayan Ghasiram, A. (2548)
 †Mehta, Ghanshyam Bhogial, A. (1876)
 Mohiaddin, Mohammad Ahmed, A. (2660)
Murthy & Co.
Nataraja Iyer & Co.
 Nataraja Iyer, Angarai Sundareswara Ananda, F. (31)
Patel (B. H.) & Co.
Raj (S. G.) & Co.
 †Raja, Bommasamudram Nagaswami, A. (2625)
 Rajagopal, A. N., F. (1458)
Rajaram & Co.
 Rajaram, Krishnaswamy, F. (240)
Ramachandra Rao (P.) & Co.
 †Ramadoss, Dronamraju, A. (1225)
 Ramanathan, A. N., F. (1145)
 Rao, A. Gopalakrishna, A. (1873)
Ratnam & Co.
 Sambandamurthy, A., F. (639)
 Sapthrushy, E., F. (1354)
Sastri & Shah.
 Sastry, Duvvuri Venkata Ratna, A. (3023)
 †Shareef, Khizr Ali, A. (299)
 Shariff, Mohamed Ahsanuddin, A. (2999)
 †Shetti, Vithal Santappa, A. (2299)
Subrahmanyam (R.) & Co.
 Subrahmanyam, Royyuru, A. (2695)
Swamy (N. M.) & Co.
Walke & Laxminarayan.
 Yousuf, Sheik Mohammed, A. (1123)
JALNA (Dn.)
Dastgir (S. G.) & Co.
 Krishna Rao, Chembrolu, A. (2706)
Subrahmanyam (R.) & Co.
KAKINADA
 Kameswara Rao, Jaladanki Sundara, A. (2071)
 Kasiviswanadham, Nalam, A. (2430)
Krishna Rao & Co.
 Krishna Rao, Gujjari Venkata, A. (2453)
 Krishna Rao, Kopalley, F. (64)
 Rangarao, Turaga Venkata, A. (2985)
 †Sastri, Duggirala Venkata Subrahmanyam, A. (1745)

KANCHEEPURAM

- Krishnaswamy, P., A. (894)
Purushottam (B.) & Co.
Rajaram (V.) & Co.
 Ramanarayanan, R. S., A. (2925)

KARAIKUDI

- Aiyar & Co.**
Chari & Co.
 Krishnan, C., A. (2010)
 Kuppuswami, S., F. (587)
Narayana Iyer (S.) & Subramanian (R. K.).
 Ramanathan, S. M., A. (2090)
 †Sankaran, A. N., A. (1991)
 Srinivasan, Dharmaraja Iyer, A. (1992)
 Subramanian, Rengakrishna, A. (2728)
 Vasudevan, S., A. (582)

KARIMNAGAR

- Ramachandra Rao (P.) & Co.**

KARUR

- Krishnan, P. S., F. (1254)
 Krishnaswami, P. V., F. (1236)
Rajagopal (N. C.) & Co.
Ramanujam (N.) & Co.
 Ramanujam, N., F. (1492)
 Ramaswamy, Manavasi Rengaswami, A. (1483)
Sreenivasan (N. C.) & Rajagopal (N. C.) & Co.

KARUVATTA

- Eappen, K. I., A. (2033)

KOZHIKODE

- †Gopalan, Kalyanapuram, A. (945)
 †Joseph, Thomas, A. (963)
 †Kumaran, Kelath, A. (2146)
 Menon, Parappil Ramakrishna, A. (2224)
 Menon, M. Krishnan Kutty, A. (536)
 Menon, Thrikandyur Karunakara, F. (435)
Menon (T. K.) & Co.
 Nambiyar, Kottayam Kadangote Sri-dharan, A. (1976)
 Paramasivan, Subramania, F. (67)
 †Prabhu, Narasimha Purushotham, A. (2253)
 Subbaraman, Tarakad Ranganatha, F. (229)
Thampan (K. K.) & Co.
Varma & Varma.

KOTTYAM

- Cheriyam & Cheriyam.**
Cheriyam, Valanjar Kuruvilla, A. (1849)
Jacob, E. C., A. (1975)
Jacob & Mathew.
†Joseph, T. V., A. (1293)
Kuryan, V. K., A. (2615)
Mathew, Polachirakal Cunjuninan, A. (2094)
Thampan & Co.
Thampan, P. K., A. (2801)
Thomas, O., A. (1941)

KUMBAKONAM

- †Krishnados, S., A. (2477)
Krishnaswami, J., A. (1323)
Narasimhan, K., A. (946)
Natesan (G.) & Co.
Natesan, Gopalakrishna Iyer, F. (116)
Sundaram, Kalyana Krishnamurthy, A. (468)
Venkataraman, S., F. (654)
Venkatram (S.) & Co.

KURNOOL

- Subrahmanyam, Kasturi, A. (2119)
Tirumalaraao, Desapandi, A. (402)
KURUPAM POST (Distt. Srikakulam)
†Anthayya, Mynam, A. (2932)

LATUR (Hyderabad-Dn.)

- Krishnan (A. S.) & Co.**

LINGASUGAR (Deccan)

- †Gundu Rao, Gulur Srinivasa Rao, A. (796)

MADHURAI

- Adimoorthi, Dhupagunta S., A. (1437)
Ford, Rhodes, Parks & Co.
Ganesan, A. K., A. (2279)
Gopp & Co.
†Iyengar, R. A. D., A. (1204)
John (K.) & Co.
Krishnamoorthy, M. R., F. (348)
Lingam (A. N.).
Nachadalingam, Arumugam, F. (177)
Narayana Iyer (S.) & Rangaswami (K. E.).
Narayanan, Sivasailam, F. (210)
Padmanabhan, S., A. (1243)
Peri Thilagraj & Co.

MADHURAI—contd.

- Raja, S. N. Ramakrishna, A. (2378)
†Rajagopalan, V., A. (1925)
Raju & Co.
Raju, T. S., A. (2061)
Ram & Co.
Ramachandran (P. V.) & Co.
Ramakrishnan, N. S., A. (2314)
Rangaswami, K. E., A. (1287)
Rangaswami, S., A. (2877)
Sankaran, R., F. (1302)
Seshan, Ramaswamier, F. (261)
Sivaram (L.) & Co.
Sivaram, Lakshmana, F. (214)
Sivasamban, Tiruvalam Kumarswami, A. (1830)
Sivasubramanian, K., A. (1048)
Srinivasan, Simile Krishnaiyar, F. (162)
Subramanian (K.).
Subramanian, Krishna Iyer, F. (413)
Subramanian, T. G., A. (2112)
Sundaram, S. Alagu, F. (824)
Sundaram & Co.
Sundaram & Srinivasan.
Suri & Co.
Thiagarajan, Peri, A. (1769)
Venkataraman, R., A. (2592)
Venkatasubrahmanyam, S., A. (2559)
Venkatasubramanian, Narasimha, F. (752)
Venkateswaran, K., A. (1208)
Yegna Ramanathan, P., A. (2263)
MADRAS
Abideen, I. Zainul, A. (1665)
Aiyar & Co.
Aiyar, B. P. Jayarama, F. (495)
Aiyar (V. S.) & Co.
Alse, Airody Manjunatha, A. (2843)
†Amirthalingam, Nagar Sundaresa, F. (694)
†Anantha Acharya, Glyyyarpuram Nadathur, A. (2561)
Ananthanarayana, V., A. (2072)
Ananthanarayanan, Nurani Nagannathan, F. (641)
Arjunan, K. A., A. (2181)
Arunajatai, Panchapakesa, F. (184)
Ashton, John, F. (614)
Ayyangar, R. Rajagopala, A. (1734)
†Ayyar, K. Sama, A. (2310)
Bakthavatsalu Naidu (B.).

MADRAS—contd.

Balagangadharan, Ramadas, F. (867)
 Balaramaiah, Chitirala, A. (2454)
 Balasubramanian, Rajagopala, A. (1896)
 Basavapurnaiah, Chalasani, A. (3021)
 Bhandari, Saremall, A. (3064)
Bhandari (S. H.) & Co.
 Blenkinsop, Norman, F. (613)
Brahmayya & Co.
 Brahmayya, Parvataneni, F. (268)
 †Chacko, Jacob, A. (2320)
Chari (V. G. K.) & Co.
Chellappa (S.) & Co.
 Chellappa, S., A. (1699)
 Chengalvaroyan, M. T., A. (2679)
 Chengiah, A., A. (3102)
 †Choudary, Venigalla Pichaiah, A. (1453)
 Dakshinamurthy, Karra, F. (673)
 Dandeker, Ganesh Mahadev, F. (421)
Dandeker (M. K.) & Co.
 Deavin, John, F. (1092)
 Desai, Vasudev Manilal, A. (1245)
 Dhanyakumar, S., F. (644)
Doraiswamy (A. R.) & Co.
 Doraiswamy, A. R., F. (505)
 †Ekambaram, A. V., A. (2822)
 †Francis, Gnanadicam, A. (777)
Fraser & Ross.
 †Ganapathiraman, Pattamadi Suryanarayanan, A. (2890)
Ganapathy, Venkatasubbier, A. (2195)
 Ghose, M. A. Mohamed, A. (2644)
 Gnananandulu, Kappagantulu, F. (133)
 †Goodwin, John Stanley, F. (323)
 †Gopalachary, Krishnaswamy, A. (565)
 Gopalakrishnamachari, V., A. (1746)
 Gopalakrishnan, Pallavaram Swaminatha, F. (1106)
 †Gopalakrishnan, T. S., A. (1516)
 Gopalkrishna Rao, Kalmadi, F. (193)
 †Gorer, Donald Solomon, A. (1122)
 †Govinda Rajan, Anekal Ramaswamy Iyengar, F. (442)
 †Guruswamy, Sampurvardakara Rama-subramaniam, A. (3095)
Hariharan (C. S.) & Co.
 Hariharan, C. S., F. (1196)
 †Hariharan, K., A. (2733)
 Harshavardhana, Adipudi, F. (1095)

MADRAS—contd.

Iyer, K. Narayana, A. (1564)
 Jagannadham Chetty, Voora, F. (331)
 Jambunathan, A. N., F. (482)
Jayaraman (P.) & Co.
 Jayaraman, Ponnuswamy, A. (1806)
 Jayaraman, Ram Chandra, F. (649)
John (K.) & Co.
 John, Kola, F. (108)
 Kalyanasundaram, P., F. (668)
 †Kameswara Rao, Pindiprolu, A. (2013)
 Kannappan, Kandaswami, F. (775)
 †Karikar, C. S. R., F. (472)
Karra & Co.
 †Kesaviengar, Komandur, A. (1334)
 †Krishnamachari, Sattaluri, A. (2914)
 Krishnamoorthy, Saptharishi, A. (3094)
 Krishnamurthi, Anantha, F. (357)
Krishnamurthy & Co.
 Krishnamurthy, K. G., A. (2741)
 Krishnamurthy, Kuchibhotla, F. (1493)
 Krishnamurthy, Lalgudi Subramanian, A. (2313)
 †Krishnamurthy, S., A. (2726)
 Krishnamurti, Codati, F. (92)
 Krishnamurti, Tumuluru, A. (2593)
 Krishnan, N. C., A. (1908)
 Krishna Rao, Coimbatore Purushottam, A. (1420)
 Krishna Rao, Palladam Kuppu Rao, A. (1813)
Krishnaswami & Jagannathan (M. S.).
 Krishnaswami, Melapalaiyam Sudharsan, F. (7)
 †Krishnaswami, Varadhachari, A. (440)
 Krishnaswamy, M. S., F. (926)
 †Krishnaswamy, Rajam, A. (2397)
 Krishnaswamy, S., F. (498)
Kumbhat (B. M.) & Co.
 Kumbhat, Basant Mal, F. (787)
 Kunjitha Patham, Tiruppapuliyur Sadhu, F. (150)
 Kuppusamy Iyer, Krishna, F. (275)
Kuppuswamy & Co.
 Kurlen, Vettath Abraham, A. (2834)
 Kuruvilla, K. G., A. (1628)
 Lakshmanan, M. S., A. (2485)
Lakshmiah & Co.
 Lakshmiah, M., A. (1884)
 Lakshminarayanan, N., A. (2848)

MADRAS—contd.**Lovelock & Lewes.**

Madhava Rao, Ramnathpur Vasudeva Rao, A. (1031)

†Mahadeva Iyer, Tarakad Subramania, A. (574)

Mahadev (V.) & Co.

Mahadevan, Vedam, F. (448)

Mallinathan, T. K., A. (2622)

Mani & Co.**Mathew & Co.**

Mathew, N. J., A. (2694)

Mathew, P. E., A. (2849)

†Mathrubutham, Lalgudi Seshasayee, A. (456)

†Menon, Vadakepat Sankara, A. (1295)

Minakshisundaram, T. C., F. (474)

Mudaliar, Manicka Kandaswamy, A. (273)

Naganathan, Nurani Anantanarayana, F. (87)

†Nagaraj, Sreenivasa, A. (227)

Nagaratnam, Subbier, A. (2014)

Naidu, Bhandi Bakthavatsalu, F. (313)

Naidu, Perambati Munuswami Varatharajulu, F. (169)

Nandagopal, S., A. (2194)

Narasimham (G. L.) & Co.

Narasimham, Gullapalli Lakshmi, F. (86)

Narasimhan (K. V.) & Co.**Narasimhan (R.) & Co.**

Narasimhan, Ramaswamy, A. (2003)

Narasimhan & Sundaram.**Narayana Alyar & Co.**

Narayanan, M. R., A. (2164)

†Narayanan, Rangaswami, A. (2896)

†Narayanan, Vallioor Krishnaswamy, A. (1388)

Narayanaswamy, Gopalakrishna, A. (2161)

†Narayanaswamy, Mallichetti, A. (1906)

†Narayana Swamy, T. S., A. (2890)

Natarajan, Chittur Anantakrishna Ayyar, F. (874)

Natarajan, G., A. (2543)

Natarajan, Krishnaswami, A. (2113)

Natarajan, R., A. (1340)

†Natarajan, Ramchandra, A. (1858)

Natarajan, Satyamangalam Krishna Iyer, A. (2892)

Natarajan (S. K.) & Co.

Natarajan, V., F. (454)

MADRAS—contd.

Neelakantan, E. S., F. (577)

Niyogi, Premanjan, A. (1500)

†Panchanadam, Kalpathi Viswanatha Iyer, F. (499)

Pandya, Ambalal Chhaganlal, F. (476)

†Parameswara Rao, A. K., A. (1848)

Parasuraman, S., F. (1099)

Pattabhiraman, Poondi Krishna, A. (2590)

Peri Thiagraj & Co.**Price (R. G. N.) & Co.**

Price, Ronald Geoffrey Noel, F. (325)

Purushottam (B.) & Co.

Purushottam, Batchu, F. (59)

Raghunathan, V., F. (769)

Rajagopal (N. C.) & Co.

†Rajagopalacharya, M. K., F. (1565)

Rajagopalan (A. K.) & Co.

Rajagopalan, Assikadu Krishnier, F. (436)

†Rajagopalan, Chakravarthi, A. (2551)

Rajagopalan, S., A. (1955)

Rajagopalan, Tiruvadi Swaminatha, F. (165)

Rajam Aiyar, R. N., F. (10)

†Rajam, S., A. (1962)

Rajamani, Karuppattur Ramasubramaniam, A. (2580)

Rajanna, Bodapati, F. (607)

Rajaram (V.) & Co.

Rajaram, V., F. (934)

†Rajaraman, V., A. (2705)

Ram & Co.

†Ram, Krishnaier, A. (2011)

Ramachandra Ayyar, H., F. (1047)

Ramachandra Iyer, T. S., A. (1462)

Ramachandra Rao (P.) & Co.

Ramachandran, Alagari Narayana, A. (1040)

Ramachandran, D., F. (773)

†Ramaiah, A. K., A. (719)

Ramakrishna (V. M.) & Co.

Ramakrishna, Vemur Masilamani, F. (1065)

†Ramakrishnan, Rajagopala Iyer, A. (905)

Ramalingam, Chatta, F. (811)

†Ramamurthy, Anthey, A. (2355)

Raman & Co.**Ramanathan (K.) & Co.**

Ramanathan, K., F. (1124)

MADRAS—contd.

- Ramanathan, Mahendramangalem Kuppuswami Iyer, A. (2565)
 Ramanathan, N. S., A. (1486)
 Ramanujam, Komandur, A. (1811)
 Ramanujan, K. R., A. (1482)
 Ramaratnam, Venkatarama, F. (284)
 Ramasubba Aiyar, Alvarkurchi Venkatasubbaiyar, F. (80)
 Ramasubramanian, K. B., F. (1320)
Ramaswamayya (Y.) & Co.
 †Ramaswamy, Ananthakrishna, A. (2247)
 Ramaswamy, Cadambi Venkatachar, F. (291)
 Ramaswamayya, Yanamandram, F. (168)
Ranganathan (M. C.) & Co.
 Ranganathan, Maddoor Coomandoor, F. (762)
 Ranganathan, Soundararaja, F. (139)
 †Rangarajan, A. C., A. (2975)
 †Rangarajan, S. K., A. (2806)
 Rangaswami, D. V., F. (1078)
Rangaswamy (D.) & Co.
 Rangaswamy, D., A. (1863)
 †Rangaswamy, Thiruvejlore Thattai, A. (1602)
 †Rao, Addanki Ramachandra, A. (3016)
 Rao, P. Gopalkrishna, A. (1607)
Rao (S. S.) & Co.
 †Ratnam, Avanasi Ramanatha, A. (2691)
 †Ratnam, Ramasundara Naga, A. (3009)
 Reddy, C. Chandrasekhara, F. (1772)
Rowe & Pal.
 Sadagopachari, Krishnamachari, F. (903)
 Sambamurthi, Balakrishna, A. (2282)
 †Sambamurti, Melakkaveri Natesa Iyer, F. (215)
 Sambasiva Ayyar, Ayalur Krishna Iyer, F. (987)
Sampath Kumaran & Co.
 Sampath Kumaran, P. T., A. (1692)
 Sankaran, N., A. (2604)
 Sankaran, Natesa, F. (310)
Sankaran & Raman.
 †Santhanam, V., A. (2110)
 Sastri, Chavali Subrahmanyam, F. (8)
Sastri & Shah.
 Sathiamurthy, Y., A. (2237)

MADRAS—contd.

- †Seshadri, Sekharipuram Subrahmanyam, A. (2092)
 Seshagiri, Tiruppattur Ranganathan, A. (2889)
 †Sethu Rao, Cuddalore Subbarao, A. (2994)
 Shankar, D. N., F. (1084)
Shankar (G. V. N.) & Co.
 †Shetty, K. Vittala, A. (3037)
 †Shetty, M. Prathap Chandra, A. (1214)
 Sivabhogam, (Miss) R., F. (512)
 Sivararamakrishnan, Ayalur Krishnan, F. (960)
 †Sivararamakrishnan, Nallepalli Parameswara Iyer, A. (662)
 Sivasubramanian, N., A. (2060)
 Soundararaja Ayyangar, Valayakaranai, F. (414)
Soundararajan (V.) & Co.
 †Sreenivasan, Malur Doraiswamy, F. (928)
 †Srinivasan, K. V., F. (497)
 Srinivasan, M., A. (2869)
 Srinivasan, Parthasarathy, A. (2090)
 Srinivasan, R., F. (854)
 †Srinivasan, Thiruvallur Thattai, A. (3008)
 Srinivasan, Trivadi Venketarama, A. (3129)
 Srinivasaraghavan, Ananthakrishnapuram Narayaniyengar, F. (99)
 Sriramulu, Chadalavada, A. (2399)
 Subbarama Iyer, Kizakkencherry Narayananattar, F. (188)
 Subbaraman, S., F. (326)
 Subbarama Raju, Tharimana, A. (1615)
Subramania Iyer (P. S.) & Co.
 Subramania Iyer, Pappakkudi Samu Sastrigal, F. (54)
 †Subramaniam, K. M., A. (303)
 Subramaniam, M., A. (930)
 Subramanian, A. P., A. (3052)
 †Subramanian, C. S., A. (1250)
 Subramanian, K. R., F. (616)
Subramanian, Mahadanapuram Radhakrishna, F. (873)
 Subramoney, Ramanatha, A. (2183)
 Sundaram, Arumugamangalam Yagnamier, F. (635)
 Sundaram, M. B., F. (908)
Sundaram & Srinivasan.
 †Sundaram, S., A. (1279)

MADRAS—contd.

- †Sundaram, V. M., A. (2079)
 Sundararajan, Nallan Chakravarthy, A. (1981)
 †Sundararajan, T. V., A. (2930)
Sundram (A. Y.) & Co.
Suri & Co.
 Suryanarayana Iyer, Subbuswami Iyer, F. (9)
 Suryanarayana Rao, Sriramagiri, F. (671)
 †Suryanarayanan, A., A. (1881)
Swami & Vasan.
 Swaminathan, M. S., A. (1732)
 Swaminathan, Srinivasa, F. (117)
 Syed, M. Mohamed, A. (2466)
 †Thomas, Joseph Kanianthray, A. (2905)
Thomas (V. M.) & Co.
 Thomas, V. M., A. (2789)
Thulasi Ram & Co.
 Thulasiram, Thirukkonda Rama, F. (1202)
Ubaidulla (A. M.) & Co.
 Ubaidulla, A. Mohamed, F. (288)
 †Unni, Cheeran Ipe, A. (2170)
 Vaidyanathan, G., F. (1100)
Vaithisvaran & Co.
 Vaithisvaran, Terizhandur Rama-swami, F. (373)
 Vanchinathan, S. T., A. (2476)
 †Varahan, Thirucheri Rangaswamy Srinivasa, A. (2304)
Varma & Varma.
Vasudevan (L. N.) & Co.
 Vasudevan, L. N., A. (2356)
Vedam & Co.
 Veeraghavan, N. N., F. (682)
Venkatachari, Thirumalai Anandan Pillai, A. (2686)
 Venkatakrishnan, V., A. (2541)
 †Venkataraman, M., A. (1009)
 Venkataraman, M. S., A. (1506)
 †Venkataraman, Nallampatti Rama-krishna, A. (2338)
 Venkataraman, R., A. (1899)
 Venkataraman, S., A. (1598)
 Venkataraman, Subbuswamy, F. (900)
 †Venkataraman, Sundaresa, A. (687)
 Venkataraman, Vedam, F. (1290)
 Venkataraman, Viswanatha, A. (1827)
 Venkatasubbiah Naidu, Kondrou, F. (258)

MADRAS—contd.

- Venkatesan, Ramanathan, F. (351)
 Venkateswaran, M., A. (2796)
Venkatram (S.) & Co.
 Venkatramanan, M. R., A. (2672)
 Victor David, K. J., A. (1682)
Vijayaraghavan (P. B.) & Co.
 Vijaya Raghavan, P. B., A. (1648)
 Visvanathan, E. D., F. (554)
 Viswanathan, K. S., A. (2535)
 †Viswanathan, R., A. (2566)
Viswanathan (S.).
 Viswanathan, Sellakrishna, F. (185)
 Viswasaratnam, Major Kola, F. (652)
 Vyas, Ratilal P., A. (1284)
MANDYA
 Muthuswamy, Krishnaswamy Iyer, A. (296)
MANGALORE
 †Basri, K. Nagappa, A. (1167)
 Hegde, Palli Mahabala, F. (46)
 Herbert, Dicksy Saret, A. (1184)
 Karunaker Rau, I. V., A. (2898)
 Krishna Rau, Mundkur Srinivas, F. (890)
 Mohan, Balebail, A. (2297)
 Nayak, Ullal Varadaraja, F. (1608)
Ranganathan & Pasupathy.
 Ranganathan, Sambasiva, F. (262)
 Rao, Adige Umanath, F. (353)
 Rao, Koikude Babu, A. (2677)
 Rao, Padamannur Krishna, A. (2442)
 Shantharam Rao, Bagade, F. (338)
 Shetty, Kandavar Thimmappa, A. (1331)
 Shetty, V. Monappa, A. (1456)
Verghese (C. P.) & Co.
 Verghese, Cheruvathoor Poulose, F. (990)
MASULIPATAM
Eswar (B. V.) & Co.
Raju (P. V. S.) & Co.
 Subba Raju, Pasupaty Venkata, F. (734)
 Venkateswarlu, Bhagavathula, F. (818)
MATTUR AGRAHARAM P. O.
 †Ramakrishnan, Mattur Seshadri, A. (3080)
 †Suryanarayanan, Mathur Sankara Iyer, A. (3091)

MAYURAM (Tanjore Dist.)
Ayyar, M. R. Balasubrahmanya, A. (1563)

MERCARA (Coorg)
Joseph, George, A. (3114)

METTUR-DAM (Salem Dist.)

†**Venkatram Chittur-Krishna Iyer, F.** (914)

MYSSORE
Ananthapadmanabharao, H. N., A. (2028)
Rao, G. Lakshmana, A. (2409)

Srikantiah, Hiresave Venkatarangiah, A. (2660)

NAGAPATTINAM
Varadarajan, Sadagopan, A. (2099)

†**AGERCOIL**
†**Subrahmani, S. Sankara, A.** (2226)

NANDED
†**Avadhanlu, Kuppa Rama Krishna, A.** (2946)

Krishnan (A. S.) & Co.
Krishnan, A. S., F. (1708)

Patel (B. H.) & Co.
†**Purohit, Nilkanthrai Balkrishna, A.** (2367)

NELLORE
Bhaskara Reddy (K. S.) & Co.
Bhaskara Reddy, K. S., A. (2778)

†**Jayaraman, Aringundram Ponnuswamy, A.** (1515)

Janakiraman, Panchagnula, A. (2587)

Ramachandriah, Vedam, F. (423)

Ramana & Raman.
Ramanayya, Duggisetty Venkata, A. (2106)

NEMMARA
Srinivasan, A. A., A. (691)

NIZAMABAD
Purushottam (B.) & Co.

OORGAUM
†**Ramachandra, Cype Ramaiya, A.** (1658)

Ramakrishna, S., A. (2077)

Srinivasan, R., A. (1351)

OOTACAMUND
Rao, Venkoba Ranganatha, A. (2709)

Sundaram, Ramamurti Halasya, A. (1227)

PALAI
Srinivasa Iyer, Sankaramarayana, A. (1971)

PALAMCOTTAH
Ramachandra Iyer, G. S., F. (306)
Mahadevan, T. S., A. (2910)

PALGHAT
Seshadri, Mathur Sankarayyar, F. (100)

Sivaramakrishnan, Subramania, F. (134)

Chathapuram

PARUR (North)
Abraham, Malickal Chacko, A. (2482)

†**Titus, M. K., A.** (2472)

POLLACHI (Coimbatore Dt.)
Ramachandran, S., A. (589)
Ramachandran & Srinivasan.

†**Subramaniam, K., A.** (3062)

PRODDATUR (Cuddapah Dt.)
Narasimha Rao, Narkadamilly Lakshmi, F. (556)

†**Narasimharaao (N. L.) & Co.**

PUDUKOTTAI
Chari & Co.
Kesavan, A., A. (2051)

Natarajan, Subramania, A. (295)

Santhanam, T. M., A. (1885)

Sundaresan (S.) & Co.
Sundaresan, S., A. (1589)

Swaminathan, Krishnaswamy, A. (257)

‘**Varadachrai, A., A.** (1943)

QUILON
Gopinathan, Narayana Pillai, A. (2948)

John, M. C., A. (2526)

†**Parameswaran, P. Ramakrishna, A.** (2399)

Tharien, Jacob, A. (2024)

Tharien & John.
Venkatachalam Aliyer (K.) & Co.

RAICHUR
Subramania Iyer (P. S.) & Co.
Subramanian, P. K., A. (2276)

RAJAHMAHENDRAVARARAM
Kameswara Rao, Dronamraju, F. (103)

Murty, Ponangi Venkata Satyanarayana, A. (3132)

RAJAHMAHENDRAVARAM

Ramachandra Rao, Kuchimanchi,
F. (387)

Rao & Co.

Rao, Viswanadham Ganapathy, A.
(2913)

Sarma & Co.

Sarma, Viswanadham Bhascara
Rama, F. (98)

†Subba Rao, Kesiraju, A. (2861)

Subramanyam (V.) & Co.

Subramanyam, Velamuri, A. (2936)

Venkatrao, Ponangi, F. (906)

RAJAPALAYAM

Krishnan, M., A. (2148)

SALEM

Jagadesan, B., A. (2699)

Kesavan, S. V., A. (1439)

Kesavan & Viswanathan.

Narayanan, Srinivasan, A. (3131)

Natarajan, P., F. (670)

Rajagopal (N. C.) & Co.

Rajaratnam Chetty, Kannandahalli
V., F. (418)

Ramaswami, R., A. (1077)

Sankaran G., F. (305)

Sankaran, Trichy Sundararaja, A.
(2927)

Sankararaman, T. S., A. (2307)

Sarangapani, K. R., A. (1958)

Soundararajan, Vengarai Varadaraja
Aiyangar, F. (483)

Srinivasan, Nallan Chakravarthy, A.
(3068)

Subramaniam (N. V.) & Co.

Subramanyan, N. V., F. (623)

Venugopal, S., A. (2347)

Viswanathan, V., A. (1408)

SECUNDERABAD (Dn.)**Anandam (M.) & Co.**

Anandam, Mamidipudi, F. (853)

Brahmayya & Co.

Chandrakeshharan, Kaduhanoor
Kumaraswamy, F. (937)

Desai, Chandrakant Maganlal, A.
(1897)

Jayaraman, C., A. (1647)

Loganathan, Conjeevaram Ratnavelu,
F. (521)

Madhava Rao (V. K.) & Co.**SECUNDERABAD (Dn.)—contd.**

Madhava Rao, Velore Kista Rao, F.
(1015)

Mahalingam & Co.

Mahalingam, Vaidyanatha, F. (315)

†Maloor, Rama Krishna, A. (329)

Muthuswamy, Narayanaswami Aiyar,
F. (868)

Naidu & Ravindra.

Narasimhan, Appukkudal Venkata-
subbier, F. (551)

Nataraja Iyer & Co.**Ramachandra Rao (P.) & Co.**

Ramachandra Rao, Pottury, F. (439)

Ramanujan, N., A. (655)

Ramaswamy, U. K., A. (2500)

†Ramchandra Rao, D. B., A. (2735)

Rao, Gady Krishna, A. (2336)

Rao (G. K.) & Co.**Rao & Nathan.**

Rao, V. Raima Mohana, A. (2351)

Sastry (P. V.) & Co.

Sastry, Putcha Venkata, A. (2527)

Satyanaarayana & Co.

Satyanaarayana, Garimella, A. (2163)

Seetharamaiah, Devineni, A. (2907)

Sekhar & Co.

Simhachalam, Mamidipudi, A. (2959)

Subba Rao, Kambhampati Varha, A.
(2447)

Subramania Iyer (P. S.) & Co.

Subramaniam, P. R. Rama Venkata,
A. (1970)

Swamy (N. M.) & Co.

Tagore, M. Rabindranath, A. (3011)

SHAHBAD (Dn.)

Italia, Dinshajl Cawasji, A. (2374)

SHIMOGA

Sam Singh, N., A. (2025)

TADEPALLI (Guntur Dt.)

Whatmore, Alfred Horace, A. (1016)

TAMBARAM

Ramanujam, C. S., A. (1977)

TANJORE

Natarajan, V., F. (1640)

Rajamany, Muthusamy, F. (88)

Venkataraman, R., A. (1907)

Visvanthan, P., F. (1348)

TATTAPURAM

†Rao, Raghavendra Rao Nemakal, A.
(3047)

TENALI (Guntur Dist.)

Saradhi, Chunduru Pardha, A. (3074)

THIRUTHURAIPONDI (Tanjore Dist.)

†Venkataraman, T. M., A. (2560)

TINNEVELI

Dakshnamurthi, K. S., F. (764)

Dharamasankaran, R., F. (408)

Narayana Iyer (S.).

Ramachandran (P. V.) & Co.

Ramachandran, P. V., F. (742)

TIPPIRAJAPURAM POST (Tanjore Dist.)

†Mahalingam, Mahadeva, A. (2602)

TIRUCHIRAPALLI

Balasubramanian (A.).

Balasubramanian, G., F. (541)

†Balasubramanyan, V., A. (674)

Chellappa (S.) & Co.

Ganesan, A., F. (931)

Kandaswamy, A., A. (1203)

Krishnaswami & Jagannathan (M. S.).

Krishnaswami, N., A. (1291)

Narayanasamy, Krishnasamy, F. (91)

Narayanaswamy, Angaraj Viswanatha, A. (1218)

Ramamoorthy, S., A. (2308)

Ramanathan, G., A. (2698)

Ramaswami, Subraveti Krishnan, A. (2450)

Ramiah, Harihara Iyer, F. (1079)

Rengaswami, Melappalaiyam Sudarshan, F. (181)

Santhanam, Kunjithapatham, A. (2584)

Srinivasan, Udamalpet Hanumanthrao, A. (695)

Venkataraman, M. R., F. (1234)

TIRUNELVELI-Jn.

Ratnam, Jesu Soosai, A. (2962)

TIRUPPAPULIYUR (S. Arcot Dt.)

Krishnamoorthy, S., F. (1691)

Natesan (G.) & Co.

TIRUPPATTUR (N. Arcot Dt.)

†Srinivasachar, B. R., A. (1193)

TIRUPUR

Ganapati (U. R.) & Co.

Ramachandran, N., A. (2831)

Ramachandran, Subramania, A. (1021)

Seshadri, Parthasarathy, A. (1763)

TIRUVARUR (Tanjore Dt.)

Muthukumaraswami, T., F. (538)

Raman & Sarma.

Swami & Vasan.

Venkataraman, K., F. (433)

TIRUVELLA

Cheriyan, K. John, A. (2300)

Joseph & Co.

Joseph, J., A. (3078)

TRICHUR

Iyer, P. V. Seshadri, A. (2115)

Iyer, T. S. Ananthakrishna, A. (2346)

Kaimal, Kalathilparambil Raman, A. (1741)

Raman, Tattamangalam Subramania Iyer, A. (211)

Thottan, Joseph Rappai, A. (2315)

Vaidyanatha Iyer, T. S., A. (1972)

Varma, Kerala, F. (367)

Varma & Varma.

†Varughese, P. O., A. (1205)

TRIPPUNITHURA

Menon, Ambadi Kochunny, A. (2659)

TRIVANDRUM

Aiyer, K. Venkatachalam, A. (1942)

†Ayyar, K. Bhagavatheeswara, A. (2287)

†Ganapathy, Nilakanta Iyer, F. (296)

Poti, M. Venkitachalam, A. (2004)

Prabhakaran, S., A. (2053)

Suri & Co.

Varma & Varma.

Venkatachalam Aiyer (K.) & Co.

TUMKUR

†Nagaswami, Tharuval Veeraraghavan, A. (3013)

Subramania Iyer (P. S.) & Co.

TUTICORIN

Lingam (A. N.).

Murugan, Arumugam, A. (2993)

Ramachandran (P. V.) & Co.

Ramasubramanian, V., F. (1435)

Somasundaram, G., A. (2193)

TUTICORIN—contd.

Subramania Iyer (P. S.) & Co.
Sundaram & Srinivasan.
Thomas, Sathianathan Gell, F. (1014)
VADAPATHIMANGALAM P.O.
†Velayutham, K., A. (2390)

VELLORE

Chandramouli, K. V., A. (2802)
Krishnamachariar, T., F. (1316)
Kuppuswamy, M., A. (2945)
Narasimhan (K. V.) & Co.
Raghavachari, Kasturi Varadachari, A. (2248)
Rajaram (V.) & Co.
Ramaswamy, Venkatachala, F. (386)
Sampath, Magaral Shanmuga, A. (2407)
†Venkatesan, A. S., A. (2642)

VERAPOLY

Thaliath, Paul, A. (2107)

VIJAYAWADA

Brahmayya & Co.
Das, T. Venkata, F. (559)
Prasad & Co.
Prasad, Paruchuri Lakshmi Narayana, A. (2382)
Ramanuja Rao Ganginedy Venkata, F. (656)

VIJAYAWADA—contd.

Rao, Kota Virabhadra, A. (1339)
†Sreenivasa Rao, Gudur, A. (2431)
Suryanarayana Rao, Upadrasta, F. (634)

Upadrasta Bros.

VIRUDHUNAGAR

Natesan (G.) & Co.
Rajaraman, T. R., A. (2633)

VIZAGAPATAM

Apparao, Duriseti Narasimha, A. (2636)
Prasada Rao, Cheruvu, F. (243)
Rama Rao, Batchu Venkata, A. (2455)
Rao, Mallimadugula Venkata Ramana, A. (2786)
Sarma, N. Bhagwan, F. (1566)
†Seshagiri Rao, Avasarala, A. (985)

VIZIANAGARAM

Rao, Yarramalli Virabhadra, (1496)
Rowe & Pal.
WARANGAL
Anandam (M.) & Co.
Krishna Murthy, Chodavarapu Gopala, A. (2680)
Mahadevan, R., A. (2781)
Murty, Vangala Narasimha, A. (3096)
Ramachandra Rao (P.) & Co.

REGION III

The State Of West Bengal, Assam, Orissa, Manipur and Tripura

AGARTALA (P.O.) TRIPURA

Bhattacharjee, Krishnadas, A. (2756)

ANGUL P.O. (ORISSA)

†Banerji, Pankaj Kumar, A. (2828)

AURANGABAD (Dist. Murshidabad)

Datta, Manoranjan, A. (1544)

BALLY (Dist. Howrah)

Chatterjee, Saral Kumar, F. (283)

†Chaudhuri, Asim, A. (3089)

Gangopadhyay, Narayan Chandra, A. (1690)

Sen, Manick Lal, A. (2616)

BARRACKPORE (24 Parganas)

†Sen, Dilip Kumar, A. (3133)

BELGHORIA (24 Parganas)

Tandon, Moti Chand, A. (2486)

BERHAMPUR (Ganjam Dt.)

Parthasarathi, Parankusam, F. (320)

Rowe & Pal.

Venugopal, N. V., F. (26)

BHADRAKALI P.O. (Dt. Hooghly)

Mukherjee, Santi Priya, A. (3053)

Mukherjee (S. P.) & Co.

BHADUL (Dist. Bankura)

Sinha, Biman Bhusan, A. (428)

Sinha & Mookerjee.

BURDWAN

†Bhattacharyya, Shambhu Nath, A. (1822)

BURDWAN—contd.

†Gangopadhyaya, Nirmal Kumar, A. (1855)

†Sarkar, Sudhindra Nath, A. (471)

BURNPUR

†Basu, Ramani Mohan, A. (1697)

†Kunjikora, Mazhuvancheri Varkey, A. (2850)

†Magotra, Navin Chandra, A. (2109)

†Roy Chowdhury, Harendra Kumar, A. (2958)

†Sen Gupta, Kali Pada, A. (1753)

CALCUTTA

Acharya, Gajendra Prasad, F. (837)

†Acharya, Senapur Pandurang, A. (2337)

Adhya, Pulimbhari, A. (2290)

Agrawal, Govind Prasad, A. (2810)

Agrawal (G. P.) & Co.

†Aiyar, Gangadharaiyar Venkata-chala, A. (399)

Aiyar, Ramakrishna Venkatarama, F. (566)

Aiyar (R. V.) & Co.

Anantham & Co.

†Arratoon, Alfred Ernest, A. (1032)

Auddy (P.) & Co.

Ayyar, A. Ramaswamy, A. (479)

†Ayyar, P. R. Neelakanta, A. (1074)

Bagaria, Lakshman Prasad, A. (2052)

Bagchi, Hironmoy, F. (804)

Bagree & Co.

Bagree, Narayan Dass, A. (2582)

Bagrodia & Co.

Bagrodia, Vishwanath, A. (1673)

Bandopadhyay, Narayan Chandra, A. (2795)

Bandyopadhyay, Radharaman, F. (855)

†Bandyopadhyay, Hiran Kumar, A. (369)

Bandyopadhyay, Kaliprasanna, F. (293)

Bandyopadhyay, Kanu Gopal, F. (1034)

†Banerjea, Ajit Kumar, F. (871)

Banerjea, Kasi Nath, A. (2847)

Banerjea (K. N.) & Co.

Banerjea (S. N.) & Co.

Banerjea, Sachindra Nath, F. (12)

Banerjea, Satindra Kisore, A. (2829)

Banerjee, Ajit Coomar, F. (1154)

CALCUTTA—contd.

†Banerjee, Ananda Gopal, A. (1797)

Banerjee (D. N.) & Co.

†Banerjee, Dharendra Nath, F. (417)

Banerjee, Dilip Kumar, A. (1915)

Banerjee (J. N.) & Co.

Banerjee, Jitendra Nath, F. (1113)

Banerjee, Kishori Mohan, A. (1743)

Banerjee (K. M.) & Co.

Banerjee (N.) & Co.

Banerjee, Nirmalendu, A. (2839)

Banerjee, Nripendra Nath, A. (1716)

Banerjee (P. C.) & Co.

Banerjee, Pravat Chandra, A. (1937)

Banerjee, Profulla Sankar, F. (506)

Banerjee (R.) & Co.

Banerjee, Saurendra Nath, A. (1996)

†Banerjee, Tarun Kumar, A. (2155)

Banerji (H.) & Co.

Banerji, H., F. (1568)

Banerji (K. G.) & Co.

Banerjie (S. C.) & Co.

Banerjie, Sudhindra Chandra, A. (1710)

†Banik, Amarendra Kishore, A. (1651)

Bapat, Vasant Vinayakrao, A. (2643)

†Bardhan, Pares Chandra, A. (571)

Basak & Co.

Basak, Suryyalal, A. (2519)

Basu & Co.

Basu (A.) & Co.

Basu, Amal Chandra, A. (2452)

Basu, Amulya Chandra, F. (312)

Basu (A. L.) & Co.

Basu, Ananda Lal, A. (2083)

Basu, Arun Kumar, F. (786)

Basu, Arun Kumar, A. (1967)

Basu Banerjee & Co.

†Basu, Bhupendra Nath, A. (1398)

Basu (D.) & Co.

Basu (G.) & Co.

Basu, Gurugobinda, F. (2)

Basu, Jagdish Chandra, F. (878)

Basu, Kanai Lal, A. (2392)

Basu, Manindranath, F. (355)

Basu (N.) & Co.

Basu, Nilambar, A. (2790)

†Basu, Niraj Kumar, A. (961)

†Basu, Niranjan, A. (2198)

Basu (P.) & Co.

Basu, Panchanan, F. (480)

Basu (P. K.) & Co.

CALCUTTA—contd.

- †Basu, Praphulla Chandra, A. (1418)
 Basu, Prasanta Kumar, A. (1913)
 Basu, Prodyot Kumar, A. (515)
 Basu, Prohlad Chandra, F. (138)
 Basu, Ranjan, A. (2190)
 †Basu, Ranjit Kumar, A. (2676)
 †Basu, Rathindra Nath, A. (1448)
Basu (S.) & Co.
Basu (S. K.) & Co.
 Basu, Samarendra Kumar, F. (403)
 †Basu, Samir Kumar, A. (2096)
 †Basu, Samarendra Nath, A. (1819)
 †Basu, Satyendra Kumar, A. (1191)
 Basu, Sisir Kumar, F. (391)
Basu Mallik & Mukherjee.
Basu Mallik (S. N.) & Co.
 Basu Mallik, Sambhu Nath, F. (958)
Batlibol, Purohit & Darbari.
Batlibol, (S. R.) & Co.
 †Beavis, Edward Frank Campbell, A. (1431)
 Bengani, Sardarmall, A. (2396)
Bengani (S. M.) & Co.
 Bhaduri, Hirendra Nath, A. (1982)
 Bhandari, Mahaveer Raj, A. (2758)
 †Bhandari, Shripal Chand, A. (2220)
 Bhansali, Budh Raj, F. (1438)
 †Bhargava, Kailash Prasad, A. (1407)
 Bhatt, Devshanker Nagji, F. (637)
Bhattacharlya (S. K.) & Co.
 Bhattacharlya, Sudhir Kumar, F. (997)
Bhattacharjee (H.) & Co.
 Bhattacharjee, Hrishikesh, F. (954)
 †Bhattacharya, Nitit Chandra, A. (1627)
 Bhattacharya, Piyus Kanti, A. (2708)
 Bhattacharya, Sasthipada, F. (1402)
Bhattacharya (S. P.) & Co.
 Bhattacharyya, Ajit Kumar, A. (1357)
Bhattacharyya (A. K.) & Co.
 †Bhattacharyya, Anil Bandhu, A. (3034)
 Bhattacharyya, Girija Kumar, F. (738)
 Bhattacharyya, Manabendra, A. (2266)
 Bhattacharyya, Narayan Chandra, A. (1624)
Bhattacharyya (N. C.) & Co.
Bhattacharyya (P. C.) & Co.

CALCUTTA—contd.

- Bhattacharyya, Purna Chandra, A. (2724)
 -Bhattacharyya, Ram Kishore, A. (1244)
 †Bhattacharyya, Santosh Kumar, A. (1860)
 †Bhattacharyya, Subhas Chandra, A. (2557)
Bhaumik (K.) & Co.
 Bhaumik, Kanu Pada, A. (1703)
 †Biswas, Anil Kumar, A. (2059)
Biswas & Co.
 Biswas, Mrinal Kumar, A. (1003)
Biswas (P. G.) & Co.
Biswas (P. K.) & Co.
 Biswas, Prabir Kumar, A. (2833)
 Biswas, Priya Gopal, A. (3075)
 Biswas, Salil Kumar, A. (3109)
Biswas (S. K.) & Co.
 Biswas, Sudhir Kumar, F. (731)
 †Bookless, Archibald John, A. (1514)
 Borkar, Bhaskar Pandurang, A. (1768)
 Bose, Amarendra Nath, A. (1767)
Bose (D. N.) & Co.
 Bose, Dulal Nandan, A. (1176)
Bose (K. C.) & Co.
 Bose, Kiron Chandra, F. (1289)
 †Bose, Probodh Kumar, A. (801)
Bose (R. B.) & Co.
 †Bose, Radha Bhusan, F. (603)
 †Bose, Ranjit Kumar, A. (1494)
 †Bose, Satya Preo, A. (1474)
 †Bose, Sauransu, A. (572)
 †Brown, John Douglas Keith, A. (880)
 Brown, Robert Adam, F. (882)
Chaitanya & Co.
 Chaitanya, Yedavalli Sri Krishna, A. (1511)
Chakrabarti & Co.
 †Chakrabarti, Ajit Kumar, A. (2931)
 Chakrabarti, Banikantha, A. (2137)
 Chakrabarti, Gopal Chandra, A. (1878)
Chakrabarti (K.) & Co.
 Chakrabarti, Kedareswar, A. (2928)
 Chakrabarti, Priyamohan, A. (1423)
Chakrabarty (B.) & Co.
 Chakrabarty, Brindaban Chandra, A. (1887)
 Chakrabortti, Amal Chandra, A. (2757)

CALCUTTA—contd.

Chakraborty, Amulya Nath, A. (1800)
 Chakraborty, Bhairab Das, A. (3108)
 †Chakravarti, Benoybrata, A. (2646)
 Chakravarti, Bibhutibhusan, F. (361)
Chakravarti Choudhuri & Co.
 Chakravarti, Debendranath, F. (164)
Chakravarti Ghosh Guha & Co.
Chakravarti (J. C.) & Co.
 Chakravarti, Janardon Chandra, F. (206)
 Chakravarty, Abani Nath, A. (2613)
Chakravarty (A. C.) & Co.
 Chakravarty, Amal Chandra, A. (2243)
 †Chakravarty, Annada Charan, A. (252)
 Chakravarty, Kshitis Chandra, A. (658)
Chakravarty (N. C.) & Co.
 Chakravarty, Nares Chandra, F. (155)
Chakravorti (N.) & Co.
 Chakravorti, Nirjan, F. (864)
 †Chanda, Atul Prasad, A. (1395)
 Chanda, Rati Prasanna, A. (3040)
 Chandra, Rabindra Nath, A. (2609)
 †Chandra, Syam Sundar, A. (3058)
 Chandrasekaran, R., A. (2841)
 †Chatrath, Buaditta Mal, A. (167)
Chatrath (K. L.) & Co.
 Chatrath, Kundan Laul, A. (3081)
 Chatrath, Man Mohan, A. (2444)
Chatrath & Sharma.
 Chatterjee, Amalendu, F. (1328)
Chatterjee (D. P.) & Co.
 Chatterjee, Debi Prosanna, F. (455)
 Chatterjee, Kanai Lal, A. (1890)
Chatterjee (M.) & Co.
Chatterjee, Mandal, Chakrabarti & Co.
 Chatterjee, Mukundamurari, F. (964)
 Chatterjee, (Mrs.) Nilima, A. (3061)
 Chatterjee, Probodh Kumar, A. (1526)
 †Chatterjee, Prodyat Kumar, A. (1341)
Chatterjee (S. K.) & Co.
Chatterjee (S. K.) & Co.
 Chatterjee, Shyama Charan, F. (385)
 Chatterjee, Shyamal Kumar, A. (3124)
 †Chatterjee, Sudhir Kumar, A. (1603)
Chatterji (A.) & Co.

CALCUTTA—contd.

Chatterji, Amalendu, F. (1036)
 †Chatterji, Guru Prosad, A. (586)
 Chatterji, Ramesh Chandra, A. (444)
Chatterji (S. N.) & Co.
 Chatterji, Subimal, A. (2009)
 Chattopadhyay, Anil Kumar, F. (1332)
 Chattopadhyay, Kumud Bandhu, F. (407)
 †Chattopadhyay, Nanigopal, A. (2047)
 Chattopadhyay, Sati Nath, F. (672)
Chaturvedi (K. R.) & Co.
 Chaturvedi, Kundey Ram, A. (2439)
 Chaudhuri, Ananta Brata, A. (2787)
 †Chaudhuri, Bimalesh Ray, A. (1759)
Chaudhuri (N.) & Co.
 Chaudhuri, Narendralal, F. (464)
Chaudhuri (U. M.) & Co.
 Chaudhuri, Upendra Mohan, F. (49)
 †Chhabra, Mulk Raj, A. (2324)
 Chhawchharia, Basudeo, F. (1050)
 †Choksey, Pesi Kushru, A. (2270)
 Choudhury, Naresh Chandra, F. (510)
 Choudhury, Priyanath, F. (51)
 Choudhury, Ram Gopal, F. (1000)
 Choudhury, Sitesh Chandra, F. (420)
 Chowdhury, Sankari Prosad, A. (712)
Chowdhury (S. P.) & Co.
 Crooks, George Reid, F. (364)
 ††Curry, Ignatius Neal, A. (3001)
Dandeker (S. B.) & Co.
 Dandeker, Shankarrao Bhaskarrao, F. (147)
Darbari (M. D.) & Co.
 Darbari, Maneckji Dadabhoy, F. (32)
 Das, Akshoy Kumar, A. (1168)
 Das, Arun Kumar, A. (1875)
Das (B. N.) & Co.
 Das, Bhupati Nath, A. (2635)
Das & Chatterjea.
Das (G.) & Co.
 Das, Ganesh Chandra, A. (2600)
 Das, Harendra Chandra, F. (42)
Das (H. C.) & Co.
 Das, Indra Nath, A. (1994)
Das (J. C.) & Co.
 Das, Manindra Chandra, A. (1304)
Das (N. N.) & Co.
 Das, Narendra Nath, F. (143)
 †Das, Ramanath, A. (2328)

CALCUTTA—contd.

Das (R. C.) & Co.

- Das, Ram Chandra, A. (2261)
 Das, Ramesh Chandra, F. (736)
 †Das, Ranendra Mohan, A. (2162)
 †Das, Rati Kanta, A. (2513)
 Das, Samir Kumar, A. (2576)
 Das, Santosh Kumar, F. (347)
Das (S. K.) & Co.
 †Das, Uma Shankar, F. (1028)
 Das, Upendra Nath, A. (1183)
 †Das Bhowmik, Pulin Chandra, A. (680)

Das Gupta (A. C.) & Co.

- †Das Gupta, Binode Kumar, A. (1151)
 Das Gupta, Benoyendra Nath, A. (740)
 †Das Gupta, Deb Kumar, A. (1189)
 †Das Gupta, Nirmalendu, A. (2208)
 Das Gupta, Phani Bhushan, A. (3076)
 †Das Gupta, Pratul Kumar, A. (991)
 †Das Gupta, Premtosh, A. (760)
 Das Gupta, Ranjan Kumar, A. (2191)

Das Gupta (S. N.) & Co.

- Das Gupta, Sailendra Nath, F. (562)
Das Sarkar & Co.

- Das Sarma, Ranendra Lal, A. (2464)
Dass & Maullk.

- Dass, Pranesh Chandra, A. (2147)

- †Dastoor, Jehangir Framroz, A. (2473)
 †Datta, Bimal Bhushan, A. (1851)
 †Datta, Dharani Dhar, A. (1249)
 Datta, Dilip Kumar, A. (1288)

Datta (K. B.) & Co.

- †Datta, Kalyan Kumar, A. (411)
 Datta, Kanti Bikas, A. (1507)
 Datta, Rabindra Nath, A. (2874)
Datta (R. N.) & Co.
 Datta, Sachindra, F. (1105)
 Datta, Satyaranjan, A. (520)
 Datta, Sudhir Chand, A. (1835)
 Davar, Maneck Ardeshir, F. (176)
 Davar, Minu Savakshah, F. (63)
 †Dawson, Leonard Fredrick, A. (2878)

Day & Co.

- Day, Subodh Kumar, F. (94)

De (A. K.) & Co.

- De, Amarendra Kumar, A. (1505)
 †De, Amulyadhan, A. (1308)
 †De, Ashutosh, A. (912)

De (B. K.) & Co.

- De, Bejoy Krishna, F. (1130)

CALCUTTA—contd.

- De, Bejoy Krishna, A. (1051)
 †De, Brajendra Kumar, A. (772)

De & Ganguli.**De (H. P.) & Co.**

- De, Haraprasad, F. (948)

- De, Parimal Kumar, A. (3115)

De (P. K.) & Co.**De (S. N.) & Co.**

- De, Sambhu Nath, A. (1730)

- De, Sitanath, F. (896)

- Deb, Malay Kumar, F. (13)

- Deb, Manishi Kumar, A. (2903)

- Demetrius, St. John, F. (287)

- †Desai, Dinuprasad Krishnalal, A. (1764)

- †Desai, Meher Nanabhai, A. (806)

- Dey, Ananta Kumar, F. (768)

- †Dey, Mon Mohan, A. (646)

- Dhar, Kalyanendu, A. (2840)

- Dhar, Sadhu Saran, F. (728)

- Dinda, Nisith Kumar, A. (2343)

Dinda (N. K.) & Co.

- †Duguid, Robert Hutton, A. (1314)

- †Dustoort, Khurshed, A. (1297)

Dutt & Choudhury.

- †Dutt, Matilal, A. (358)

Duttmukhopadhyay & Co.

- Dutt, Satyesh Chandra, F. (178)

- †Dutt, Shyamal Kumar, A. (1004)

- †Dutta, Indu Bhushan, A. (832)

- †Easson, John Whitton, A. (437)

- Fergie, Allan MacGregor Smith, F. (1098)

- †Fettes, Kenneth Richard, A. (430)

Ford, Rhodes, Parks & Co.

- †Fordwood, Donald, A. (1172)

- Forster, Andrew Huie, A. (1389)

- †Francis, James, A. (1421)

- †Gai, Gushtasp Hormasji, A. (518)

- Gandhi, Shivchandar, A. (2073)

- Ganesan, Kuppuswami, A. (2776)

- Gangopadhyay, Susil Kumar, A. (1020)

Ganguli & Co.

- Ganguli, Anil Kumar, A. (1188)

- Ganguli, Ganendra Nath, A. (1286)

- Ganguli, Gangadhar, A. (2126)

Ganguli, Mukherjee & Co.**Ganguli (N. C.) & Co.**

- †Ganguli, Parbati Charan, A. (2219)

- Ganguli, Phanindra Nath, A. (2215)

CALCUTTA—contd.

Ganguli (P. N.) & Co.
Ganguly, Susil Kumar, F. (876)
Ghose, Jagneśwar, A. (2421)
†Ghose, Lakshmi Charan, A. (2645)
Ghose (N. C.) & Co.
Ghose, Nirmal Chandra, F. (730)
Ghose, Nundy & Co.
Ghose (S.) & Co.
Ghosc, Sailen, F. (11)
Ghose, Subhas Chandra, A. (1749)
Ghose, Tapan Kumar, A. (2038)
Ghose (T. K.) & Co.
Ghosh (A.) & Co.
Ghosh (A.) & Co.
Ghosh (A. K.) & Co.
Ghosh, Ajay Kumar, A. (1238)
Ghosh, Ajit Kumar, F. (685)
Ghosh, Akshay Kumar, A. (1450)
Ghosh, Amitabha, A. (2824)
Ghosh, Amitava, A. (2268)
Ghosh, Anil Kumar, F. (224)
†Ghosh, Arabinda, A. (1837)
Ghosh, Aryakumar, A. (2670)
Ghosh, Basudeva, F. (1068)
†Ghosh, Bimalendu, A. (1037)
Ghosh, Dilip Kumar, A. (2989)
Ghosh & Ghosh.
†Ghosh, Gurudas, A. (1920)
†Ghosh, Himanshu Sekhar, A. (1552)
†Ghosh, Hirendra Nath, A. (2509)
†Ghosh, Jagannath, A. (1989)
†Ghosh, Kamal Kumar, A. (1041)
†Ghosh, Nares Chandra, A. (1475)
Ghosh & Pande.
Ghosh (P. K.) & Co.
Ghosh, Pabitra Kumar, F. (204)
Ghosh, Prosanta Kumar, A. (2553)
Ghosh, Ranajit Kumar, A. (2254)
Ghosh & Roy Choudhury.
†Ghosh, Sarojendu, A. (2974)
Ghosh (S. K.) & Co.
Ghosh, Siddhartha Kumar, F. (237)
Ghosh, Smarajit Kumar, A. (2203)
†Ghosh, Sudhir Kumar, A. (530)
Ghosh, Susil Kumar, A. (776)
Gibb, John Stewart Fyfe, F. (1104)
Ginodia & Co.
Ginodia, Bajranglal, A. (3051)
Goswami, Jotish Chandra, F. (309)
Green & Co.

CALCUTTA—contd.

†Green, Bryan McDonald, A. (1275)
Guha (B.) & Co.
Guha, Bani Kanta, F. (578)
Guha, Biswaranjan, F. (187)
Guha, Brajes Chandra, F. (429)
Guha, Dharendra Mohan, A. (1390)
Guha & Guha.
Guha, Krishna Brata, A. (2365)
Guha Mukherjee & Co.
Gulta (N.) & Co.
Guha Nandi & Co.
Guha, Niranjan, A. (2475)
Guha, Pratul Chandra, F. (438)
†Guha, Ranendra Sankar, A. (2088)
Guha (S. N.) & Co.
Guha, Sachindra Nath, F. (1275)
†Guha, Sanjib Chandra, F. (535)
†Guha, Tarun Kumar, A. (2222)
Guha Roy, Dharendra Nath, F. (269)
†Guha-Roy, Promathesh, A. (2508)
Guhathakurata (P. K.) & Co.
Guhathakurta, P. K., A. (1652)
Gupta, Abani Bandhu, F. (573)
Gupta, Amiya Sankar, A. (2773)
Gupta (A. S.) & Co.
Gupta, Gopal Chandra, A. (1473)
Gupta, Hiranendu, A. (1609)
Gupta (J.) & Co.
Gupta, Jitendra Nath, F. (360)
Gupta, Madan Mohan, F. (1603)
Gupta Mitra Co.
Gupta & Mitra.
†Gupta, Pravas Chandra, F. (473)
†Gupta, Rabikar, A. (2323)
Gupta (R. N.) & Co.
Gupta, Rabindra Nath, A. (1177)
Gupta (S. K.) & Co.
†Gupta, Sajal Kumar, A. (1707)
Gupta, Salil Kumar, A. (2114)
Gupta, Sibadas, A. (1121)
Gutgutia (K. N.) & Co.
Gutgutia, Kashi Nath, F. (17)
Haldar, Nagendra Nath, A. (2647)
†Halpin, Henry Joseph, A. (1553)
†Hariharan, Chittur Sivaramaier, A. (2402)
†Harris, Norman Davidson, A. (1325)
Hartley, Kenneth John Harold, F. (383)
†Haworth, Philip Cunningham, A. (1414)

CALCUTTA—contd.

- Hill, Frederic Montague, A. (1088)
 †Hockley, Clifford, A. (1502)
 †Iyer, C. S. Venkiteswara, A. (2815)
 †Iyer, Narayanaswamy Ramaswamy, A. (1721)
 †Jagadisan, T. R., A. (1264)
 †Jagannathan, R., A. (1090)
 Jagdish Jha, A. (1677)
Jain & Co.
 Jain, Himmat Singh, A. (3111)
Jain (H. S.) & Co.
 Jain, Kamal Kumar, A. (2211)
 †Jain, Suparshva Kumar, A. (2512)
Jaju & Co.
 Jaju, Bajrang Lal, F. (1596)
 Jantrania, Bhagwandas Manilal, A. (1864)
 Joscelyne, Alan Keith, F. (1094)
 Just, Arnold Hartman, F. (529)
 †Kapur, Rajinder Nath, A. (1696)
 Kapur, Surindar Singh, A. (2880)
Kar Sen & Co.
 Kar, Subodh Krishna, F. (151)
 Kar, Tarun Kumar, F. (1542)
Khandelwal (H. P.) & Co.
 Khanna, Kailash Chandra, A. (936)
Khastagir (K.) & Co.
 Khastagir, Kalyan Kumar, F. (1441)
Kothari & Co.
 Kothari, Bijay Singh, F. (1638)
Kothari (S. S.) & Co.
 Kothari, Swatantra Singh, A. (2301)
 †Kotwal, Dorab Ratan, A. (2987)
 †Krishnamurthy, Ramaiyer, A. (2186)
 †Krishnan, Ayalur Sivaramakrishna, A. (2866)
 Kumar, Kamal Chandra, F. (927)
 Kundu, Balai Chand, F. (44)
Kundu (B. C.) & Co.
 †Kundu, Nilmani, A. (1181)
 †Kundu, Prafulla Kumar, A. (2188)
 Kundu, Radha Krishna, A. (944)
 Laha, Sudhir Chandra, F. (684)
 Lahiri, Chinmoy, A. (2140)
 Lahiri, Pranab Kumar, A. (2868)
 Laing, John Cuthbert, F. (1305)
 Lakshminarayanan, V., A. (485)
 †Lal, Jag Mohan, A. (1546)
 †Lal, Jalota Rameshwar, A. (1489)
 †Lance, Norman Charles, A. (1409)

CALCUTTA—contd.

- Laxman B. Jha & Co.**
 Leach, Ronald George, A. (1367)
Lodha & Co.
 Lodha, Jaswant Singh, F. (763)
Lovelock & Lewes.
 †Luddy, Samuel, A. (1541)
 †Luthra, Autar Krishan, A. (2516)
Madan (J. B.) & Co.
 Madan, Jamshed Burjor, A. (645)
 Madan, Jamshed Jehangir, A. (2787)
Madan (J. J.) & Co.
 †Mahadev, Bhagavatiswara Aiyar, A. (1664)
 †Maiti, Asutosh, A. (689)
 †Maiti, Saral Kumar, A. (2295)
Maltra (A.) & Co.
 Maitra, Arun Kumar, A. (2441)
Majumdar (B.) & Co.
 Majumdar, Bisweswar, A. (3066)
 Majumdar, Bratindra Mohan, A. (2904)
Majumdar (H. M.) & Co.
 Majumdar, Harendra Mohan, F. (666)
 †Majumdar, Milan Ranjan, A. (1847)
 †Majumdar, Mukunda Prasad, A. (1343)
 †Majumdar, Ramesh Chandra, A. (1081)
Majumdar (S. C.) & Co.
 Majumdar, Sukrit Chandra, F. (1239)
 Majumdar, Sunil Chandra, A. (1765)
Majumder (R. N.) & Co.
 Majumder, Rabindra Nath, F. (459)
 Majumder, Ramesh Chandra, A. (307)
 Malhan, Ram Prakash, A. (1945)
Mallick & Co.
 Mallick, Birendra Kumar, A. (2468)
Mallick (S.) & Co.
 †Mallick, Sudhindra Chandra, A. (1960)
 Mallick, Suhas Chandra, A. (2783)
 †Mallik, Byom Kesh, A. (1059)
 †Mallik, Prosanta Kumar, A. (2350)
 Mallik, Ramlal, A. (999)
 †Mandal, Jagabandhu, A. (2997)
 Mandal, Sanat Kumar, A. (2754)
Maneck A. Davar & Co.
 †Manekji, Dinshaw Manek, A. (1606)
 †Marsland, Donald Bryden, A. (1303)
 Master, Nariman Fakirji, F. (72)
 Maulik, Jagat Bandhu, F. (650)
 Maulik, Prabodh Chandra, A. (2145)

CALCUTTA—contd.

Mazumdar (S.) & Co.

Mazumdar, Satis Chandra, F. (1646)
 †McPherson, Donald Victor, A. (1919)
 †Mehra, Romesh Chand, A. (2586)
 †Mehrotra, Shri Krishan, A. (2984)
 †Menon, Thrikandiyur Gopala, A. (2111)

Millar, Thomas Orr, A. (1426)

†Mirza, Boman Manickji, A. (2125)
 †Mistry, Dinshaw Maneck, A. (2288)

Iitra, Amal Chandra, A. (981)

Iitra, Amar Prasad, A. (2829)

Iitra, Arun Kumar, A. (1128)

Iitra, Asoka Kumar, A. (1820)

Iitra, Bhupendranath, A. (859)

Iitra, Bibhas Kumar, A. (2002)

Iitra, Bimal Ananda, A. (2618)

Iitra, Bimal Chandra, F. (1195)

Iitra, Brindaban Chandra, F. (368)

Iitra (J.) & Co.

Iitra, Jyoti Kumar, A. (2865)

Iitra, Kamal Kumar, A. (2117)

Iitra, Kasi Sanker, A. (579)

Iitra, Nirad Baran, A. (1744)

Iitra (N. C.) & Co.

Iitra, Nirmal Chandra, F. (941)

Iitra, Nirmal Kumar, F. (531)

Iitra, Pareshnath, A. (2777)

Iitra (P. K.) & Co.

Iitra (P. N.) & Co.

Iitra, Pravat Kumar, F. (298)

Iitra (R. K.) & Co.

Iitra, Rabindra Kumar, F. (1672)

Iitra, Robindra Nath, A. (1073)

Iitra (S.) & Co.

Iitra, Sachi Kumar, A. (1466)

Iitra, Sailendra Nath, F. (374)

Iitra, Salil Kumar, A. (2693)

Iitra, Salil Kumar, A. (1504)

Iitra, Samir Kumar, A. (1089)

Iitra (S. K.) & Co.

Iitra, Subhas Kumar, A. (2200)

Iitra, Sudhansu Kumar, F. (267)

Iitra, Sunil Chandra, A. (2334)

Mittal, Avtar Krishan, A. (2032)

Mitter (S. K.) & Co.

Mitter, Santosh Kumar, F. (25)

Mittra, Ishan Chandra, A. (1987)

Mohindra, Daya Bhushan, A. (2187)

Moitra, Debendra Lal, A. (398)

CALCUTTA—contd.

†Molesworth, Hugh Mervyn, A. (1324)

†Mondal, Hara Ballav, A. (1415)

Mookerjee Banerjee & Co.

Mookherjee Guhathakurata & Co.

Mookherjee, Hari Pada, A. (2968)

Mookherjee (H. P.) & Co.

Mookherjee (L. P.) & Co.

Mookherjee, Lakshmi Pada, A. (2056)

Mookherjee, Suprakas, A. (3105)

Mukerjea (P. N.) & Co.

Mukerjea, Pashupati Nath, F. (1035)

Mukerjee (B.) & Co.

Mukerjee (M.) & Co.

Mukerjee, Makhom Lall, F. (22)

†Mukerji, Amarendra Mohan, A. (2886)

Mukherje, Sukumar, A. (2900)

Mukherjee & Co.

Mukherjee (A.)

Mukherjee (A. K.) & Co.

Mukherjee, Ambuj Kumar, A. (2745)

Mukherjee, Amolendu Sekhar, A. (2180)

Mukherjee, Anup Krishna, F. (277)

Mukherjee (A. S.) & Co.

Mukherjee, Asru Kumar, A. (2405)

Mukherjee (B.) & Co.

Mukherjee, Bhabani Prosad, A. (1536)

†Mukherjee, Bimal Charan, A. (585)

Mukherjee, Biswapati, A. (2941)

Mukherjee (B. N.) & Co.

Mukherjee, Chandi Prosad, F. (918)

Mukherjee (D. N.) & Co.

Mukherjee, Dhirendra Nath, F. (1626)

†Mukherjee, Dwijendra Nath, A. (1786)

Mukherjee, Gopal Chandra, A. (2152)

Mukherjee, Manash Kumar, A. (2667)

Mukherjee (M. K.) & Co.

Mukherjee, Mohajit, A. (1816)

Mukherjee, Moni Mohan, F. (821)

Mukherjee (N. C.) & Co.

Mukherjee, Nirmal Chandra, A. (2799)

Mukherjee, Prokash Kumar, A. (1133)

Mukherjee, Ranajit Kumar, F. (1155)

Mukherjee (S.)

Mukherjee (S.) & Co.

Mukherjee (S. K.) & Co.

CALCUTTA—contd.

- Mukherji, Prafulla Kumar, F. (282)
 Mukherji, Prafulla Kumar, F. (843)
 Mukherji, Prasanta Kumar, A. (988)
Mukherji & Roy.
Mukherji (S. N.) & Co.
 Mukherji, Satyendra Nath, A. (163)
 Mukherji, Susruta, A. (2055)
 Mukhopadhyay, Amarnath, F. (620)
 Mukhopadhyay, Arur Kumar, A. (2836)
 †Mukhopadhyay, Arun Lal, A. (2601)
 Mukhopadhyay, Bhupendra Nath, F. (250)
 †Mukhopadhyay, Bimal Behari, A. (2101)
 Mukhopadhyay, Panchanan, A. (2814)
 Mukhopadhyay, Sailendra Nath, A. (2909)
 †Mukhopadhyay, Siv Sankar, A. (1478)
Mukhopadhyay (S. N.) & Co.
 Mukhopadhyay, Subrata, A. (2942)
 Mukhopadhyay, Sulabh Kumar, A. (2434)
 Mukhopadhyay, Sushil Kumar, F. (370)
 †Nag, Somendra Nath, A. (2534)
 †Nagabhusan, Bagilur Subbaramiah, A. (1949)
 †Nagaraja Rao, Rayasam, A. (1044)
 Naik, Khandubhai Manibhai, F. (76)
 †Nanda, Parmod Kumar, A. (3031)
Nandi (A. K.) & Co.
 Nandi, Apurba Krishna, A. (3042)
 Nandi, Hrishikes, A. (2574)
 †Nandi, Jitendra Nath, A. (2888)
 Nandi, Nirad Baran, A. (2214)
Nandi (P. C.) & Co.
 Nandi, Prafulla Chandra, F. (40)
 Nandy, Ajit Kumar, A. (2151)
 Narielvala, Pestonji Mancherji, A. (2124)
 Natarajan, G. S., A. (2938)
 †Niemeyer, John Roderick Theodore, A. (1180)
 †Niyogi, Mohit Kumar, A. (2015)
 Niyogi, Salil Kumar, A. (2812)
Niyogi (S. K.) & Co.
 Nundy, Manmatha Nath, F. (759)
 Nundy, Monoj Kumar, F. (754)
Nundy Roy & Co.
 Padmanabhan, T. K., A. (2852)

CALCUTTA—contd.

- †Pal, Ashutosh, A. (2142)
Pal (D. C.) & Co.
 Pal, Dinesh Chandra, A. (2737)
 Pal, Jatindra Mohan, A. (827)
 Pal, Nisith Ranjan, A. (3135)
Pal & Roy.
 †Palchaudhuri, Krishnaballabh, A. (271)
 Pande, Shri Nath, A. (2415)
 Parker, Walter Edmund, A. (1381)
 Parnandi, Ram Mohun Rao, A. (509)
 †Patel, Bhulabhai Rambhai, A. (3127)
Patel (R. B.) & Co.
 Pathak, Sisir Kumar, A. (2480)
Pathak (S. K.) & Co.
 Paul, Akshoy Kumar, A. (2684)
Paul (A. M.) & Co.
 Paul, Anil Madhab, A. (1779)
 †Paul, Chandrakanta, A. (1773)
 Peat, Roderick Mackay, A. (1175)
 Percival, Stanley William, A. (1372)
 Poddar, Manindra Chandra, F. (1018)
 Pooneevala, Erach Maneckshaw, A. (2418)
 †Prager, Hubert Norris, A. (1337)
Prasad (S. K.) & Co.
Price, Waterhouse, Peat & Co.
Prosanta Ghosh & Co.
 †Raghavan, K., A. (897)
 †Raghupathi, T. R., A. (700)
 Raha, Durga Das, A. (2348)
 Raha, Rames Chandra, A. (789)
 Rajagopalan, Conjeevaram, A. (334)
 †Rajan, Puthenpurayil Simon, A. (2852)
 Rakshit, Bibhuti Bhuson, A. (972)
 †Ramabadran, Gopalachariar, A. (1777)
 Ramalingam, C. S., F. (895)
 †Ranken, Francis, A. (1252)
Ray (A. B.) & Co.
 †Ray, Ajit Kumar, A. (2835)
 Ray, Amal Baran, A. (2920)
 Ray, Amitava, A. (1186)
 Ray, Amiya Nath, F. (69)
 Ray, Anilendu, F. (1277)
 †Ray, Anupam, A. (2908)
 Ray, Anupam Chandra, A. (2451)
 Ray, Basanta Kumar, F. (132)
Ray & Bhattacharya.

CALCUTTA—contd.

- Ray, Bimalansu, A. (1445)
 Ray, Bimal Chandra, F. (747)
 Ray, Biswa Nath, A. (3103)
Ray (B. K.) & Co.
Ray (B. N.) & Co.
 Ray, Brajendra Krishna, F. (924)
Ray & Co.
 Ray, Kalidas, A. (1163)
 Ray, Manindra Kumar, A. (1392)
 Ray, Nripendra Nath, A. (1058)
 †Ray, Ramesh Chandra, A. (1259)
Ray & Ray.
 Ray, Subodhchandra, F. (884)
 †Ray, Sukhendu, A. (2617)
Ray Choudhury (N. K.) & Co.
 Ray Choudhury, Nabendu Kumar, A. (2150)
Ray Moulik & Co.
 Ray Moulik, Anindya Kumar, F. (332)
Read (George) & Co.
 Reid, Robert, A. (1429)
 Robson, Sir Thomas Buston, A. (1380)
Rowe & Pal.
Roy (A. C.) & Co.
 Roy, A. C., F. (152)
 Roy, Amiya Mohan, F. (1547)
 †Roy, Anil Kumar, F. (580)
Roy (A. M.) & Co.
Roy (A. M.) & Co.
Roy & Bagchi.
 †Roy, Bhupendra Mohan, A. (596)
 †Roy, Bibhuti Bhusan, A. (1029)
 †Roy, Bimala Prosad, F. (602)
 Roy, Hari Prosanna, F. (339)
Roy (J. M.) & Co.
 Roy, Jitendra Mohan, F. (363)
Roy (K. C.) & Co.
 Roy, Kshitish Chandra, A. (1817)
Roy (N. C.) & Co.
 Roy, Nirmal Chandra, A. (2404)
Roy (N. K.) & Co.
 Roy, Nripendra Krishna, F. (238)
 †Roy, Radhashyam, A. (2537)
 †Roy, Raj Kumar, A. (3036)
 †Roy, Ranendra Nath, A. (2855)
Roy (R. N.) & Co.
 Roy, Rathindra Nath, F. (609)
 Roy, Satyabrata, F. (625)
 †Roy, Satyendra Chandra, A. (643)
Roychoudhury & Co.

CALCUTTA—contd.

- Roychoudhuri, Sudhir Kumar, A. (1737)
 Roy Choudhury, Bijoy Kumar, A. (2988)
Roy Choudhury (J. N.) & Co.
 Roy Choudhury, JyotirIndra Nath, F. (337)
Roy Chowdhury (A.) & Co.
 Roy Chowdhury, Arun Kumar, A. (2627)
 Roy Chowdhury, Auravinda, A. (2581)
Roy Chowdhury (B.) & Co.
 Roy Chowdhury, Bivas Chandra, A. (2265)
Roy Chowdhury (K. C.) & Co.
 Roy Chowdhury, Kshitish Chandra, F. (342)
Roy Chowdhury & Mitra.
 Roy Chowdhury, Sachindra Mohan, F. (1660)
Roy Chowdhury (S. M.) & Co.
Saha (B. G.) & Co.
 Saha, Braja Gopal, A. (3004)
 Saha, Girindra Mohan, F. (947)
 Saha, Gopal Chandra, F. (341)
 Saha, Hiron Kumar, F. (875)
Saha (I. M.) & Co.
 Saha, Indra Mohan, A. (3010)
Saha & Majumder.
 Saha, Rabindra Nath, F. (808)
Saha (S. P.) & Co.
 Saha, Sarada Prasad, A. (1680)
 Salarpuria, Gajadhar, A. (3118)
Sambhu N. De & Co.
 Sambiah, Kannappady Sitharama, F. (308)
 †Sampat, Mathuradas Dharamshi, A. (840)
Sankar Aiyar (V.) & Co.
 Sanyal, Asok, A. (2978)
Sanyal (G.) & Co.
 Sanyal, Gaurishankar, F. (1622)
 Sanyal, Monoj Mohan, A. (2478)
 Sanyal, Nripendra Nath, F. (375)
Sanyal & Samanta.
 Sarkar, Arun Prakash, A. (1432)
 Sarkar, Asoke Kumar, F. (781)
Sarkar Bhattacharya & Co.
 †Sarkar, Bijay Kumar, A. (1525)
 †Sarkar, Durga Charan, A. (1162)
Sarkar (K. C.) & Co.
 Sarkar, Kshitish Chandra, F. (297)

CALCUTTA—*contd.*

Sarkar (N.) & Co.
 Sarkar, Narendranath, F. (68)
 Sarkar, Parbati Kishore, A. (2549)
 †Sarkar, Pradyot Kumar, A. (2722)
 Sarkar, Sukumar De, A. (2070)
 Sarkar, Uday Shankar, A. (3028)
Sarma & Co.
 †Sastry, Viswanadham Venkata Sri-nivasa, A. (2026)
 Sen, Ahindra Nath, A. (952)
 †Sen, Amiya Kumar, A. (1408)
 Sen, Arun Kumar, F. (1396)
Sen (B.) & Co.
 Sen, Bansi, A. (1103)
 †Sen, Benoy Kumar, F. (758)
 †Sen, Biman Behari, A. (1405)
 Sen, Biswajit, A. (1978)
 Sen, Biswaranjan, A. (2542)
Sen (C. R.) & Co.
 Sen, Chitta Ranjan, F. (71)
 †Sen, Dines Charan, A. (2963)
Sen (D. P.) & Co.
 Sen, Devaprosad, F. (822)
Sen (J.) & Co.
 Sen, Jitendranath, F. (231)
 †Sen, Kamalendu, A. (2210)
 Sen, Naba Krishna, A. (2538)
 †Sen, Narendra Narayan, A. (2876)
 Sen, Niladrinath, A. (2751)
Sen (P.) & Co.
 Scn, Parbati Sankar, F. (956)
 Sen, Rabindra Nath, A. (1054)
 Sen, Ranajit, A. (3095)
Sen (S.) & Co.
 Sen, Sakti Sankar, A. (693)
 Scn, Santosh Kumar, F. (235)
 Sen, Satyendra Nath, A. (2201)
 Scn, Satya Ranjan, F. (1216)
 Sen, Saures Chandra, F. (812)
 Sen, Sisir Kumar, A. (2598)
Sen (S. K.) & Co.
 Sen, (S. M.) & Co.
Sen (S. R.) & Co.
 Sen, Subir, A. (3116)
 Sen, Sudhindra Mohan, A. (1246)
 †Sen Gupta, Benoyendra Prasad, A. (1518)
 Sen Gupta, Bijan Kumar, F. (1263)
 †Sen Gupta, Bimalendu, A. (3027)
Sen Gupta (D. C.) & Co.
 Sen Gupta, Dipes Chandra, A. (1370)
 Sen Gupta, D. M., A. (1558)

CALCUTTA—*contd.*

†Sen Gupta, Jyoti Lal, A. (2744)
Sen Gupta (N.) & Co.
 Sen Gupta, Nirod Baran, A. (1698)
Sengupta (S.) & Co.
 †Sen Gupta, Sisir Kumar, A. (703)
 Sen Gupta, Sitalacharan, F. (458)
Sen Gupta (S. M.) & Sons.
 Sengupta, Subimal, A. (2674)
 Sen Gupta, Sudhansu Mohan, F. (405)
 Sen Gupta, Sudhindra Nath, F. (1645)
 Sen Gupta, Surendra Mohan, F. (166)
 Sen Gupta, Swetaketu, A. (2901)
Sen & Lahiri.
Sen & Sen.
Sethia (B. M.) & Co.
 Sethia, Bahadur Mal, A. (1592)
 Shah, Banwari Lal, A. (2716)
 Shah, Mahabir Prasad, A. (2443)
Shah (M. P.) & Co.
 †Shah, Ramanlal Bhogilal, A. (158)
Shaha & Co.
 Sharma, Durga Prasad, F. (1150)
Sharma Gautam & Co.
Sharma (H. P.) & Co.
 Sharma, Hari Prasad, F. (1228)
Sharma (J. N.) & Co.
 Sharma, Suraj Mal, A. (2753)
 Sheshadri, Nagar Subbarao, A. (1024)
 Shukla, Ramchandra Narbheram, A. (1632)
 †Sifton, James Elgood, A. (1144)
 †Sim, George Alexander Strachan, A. (917)
 †Singh, Kanwar Anand, A. (2223)
 Singh, Ram Sharan, A. (2947)
Singhi & Co.
 Singhji, Jai Singh, A. (2462)
 Singhji, Ramchandra, F. (667)
Sinha Roy (S. K.) & Co.
 Sinha Roy, Santosh Kumar, A. (1715)
 †Sinha, Satyendra Nath, A. (2000)
Sircar Gupta & Co.
 Sircar, Sontoshmoy, F. (1371)
Sitaram & Co.
 Sitaram, Swaminatha, A. (2043)
 Sloan, James, A. (1427)
 Smailes, John, F. (517)
 †Smalley, David, A. (1510)
Som (R.) & Co.
 Som, Rakhal das, F. (1027)

CALCUTTA—contd.

- Sreen (Y. P.) & Co.**
Sreen, Yash Pal, F. (630)
†Srinivasan, Hiremagalur Ramiengar,
 A. (1315)
Srinivasan, V., A. (2048)
Subbarao (N.) & Co.
Subba Rao, Nanduri, A. (2730)
†Subramanian, N. P., A. (1179)
†Sur, Amal Kumar, A. (1350)
Sur, Purnanka Mohan, F. (419)
Sur & Sen.
†Sur, Upendra Nath, A. (1131)
Suri & Co.
Suri, Ishar Singh, A. (955)
Suri (T.) & Co.
Suri, Tej Partap Singh, A. (1064)
Susrut Mukherji & Co.
†Swami, M. Vaidyanatha, A. (410)
Swaminathan, Ramakrishna, A.
 (1614)
Swamy, Sreepada Anantha Padma-
nabha, A. (1695)
Tandan, Gopal Das, F. (380)
Taradar, Suresh Kishore, A. (3030)
†Taraporewala, B. Nadirshaw, A.
 (1597)
Tarmaster & Co.
†Tayal, Yashbir Singh, A. (2098)
Thakur & Co.
Thakur, Raj Nandan, A. (2384)
Thakur, Rameshwar, A. (2504)
Thomson, Alistair Young, A. (1428)
†Turcan, Charles Ian, A. (920)
Turnbull, Graham Fraser, F. (1173)
†Twena, Solomon Ferris, A. (2256)
Usher, Graham Aitchison, A. (1211)
†Venkataraman, N., A. (2492)
Viccajee, Victor Framjee, F. (43)
Viji, V. S., F. (1146)
Viswanathan, Coimbatore Krishna-
swami, A. (2954)
†Viswanathan, Perinkolam Subrama-
nian, A. (1801)
Wilson, Ian Birrell, F. (481)
†Wright, Lewis Arthur, A. (1139)
- CUTTACK**
- Mohanty, Prafulla Kumar, A. (3128)
Naik (H.) & Co.
Naik, Hrudayanand, F. (710)
Narasimha Murty, Niduthavolu, A.
 (2426)
Rowe & Pal.

DARJEELING

- †Banerjee, Mrityunjay, A. (1968)
Mitra (P. K.) & Co.
Read (George) & Co.
- DIBRUGARH**
- †Chatterjee, N. C., F. (1573)
Sarkar, Mrinal Kanti, F. (1490)
Singh, Mukti Prasad, F. (779)
- Sorcarr (M. K.) & Co.**
- DIGBOI**
- †Ray, Bikas Chandra, A. (2081)
†Utamsingh, Shyam Himatsingh, A.
 (2943)
- DISHERGARH P.O.**
- Sengupta, Ranjit, A. (3130)
- DURGAPUR (Dist. Burdwan)**
- Roy, Guneshwar, A. (2203)
- GARULIA P.O. (24 Parganas)**
- Agarwal, Chand Mal, A. (2197)
Agarwal (C. M.) & Co.
- GAUHATI**
- Das Gupta, Promatha Nath, F. (665)
- HINDUSTANCABLES P.O.**
- †Basu, Ajit Kumar, A. (2158)
- HOOGHLY**
- †Thakur, Kamakhya Prasad, A. (1171)
- HOWRAH**
- Bandyopadhyay, Rasamay, A. (2429)
†Chatterjee, Ajit Kumar, A. (3079)
Chatterjee (D. P.) & Co.
- Day & Co.**
- Day, Birendra Kumar, F. (537)
†Sen, Sudhir Kumar, A. (2692)
- JALPAIGURI**
- Kundu (B. C.) & Co.**
Kundu, Prithvish Chandra, A. (233^o)
Paul & Rudra.
Rudra, Asit Baran, F. (302)
- JORHAT**
- Saikia, Jnanendra Nath, A. (1986)
- KODALIA P. O. (Dist. 24 Parganas)**
- Basu, Sukumar Chandra, A. (3048)
- KRISHNAGAR (Dist. Nadia)**
- Barma, Nityananda Biswas, A. (2637)

KULTI

†Philipose, C. P., A. (2349)

MADHYAMGRAM
(Distt. 24 Parganas)

Mukherjee, Sarat Kumar, A. (3007)

MALDA

†Sinha, Dilip Kumar, A. (1434)

SHILLONG

†Bardalai, Kiran Chandra, A. (1125)

Dutt & Choudhury.

SHILLONG—contd.

Dutt, Sunirmal, F. (928)

Majumdar, Upendra Chandra, F.
(343)

TRIBENI (Dist. Hooghly)

†Sen Gupta, Satyabrata, A. (1257)

TRIPURA

Bhattacharjee (K.) & Co.

UTTARPARA (Dist. Hooghly)

Banerji (S.) & Co.

Banerji, Subhash Kumar, A. (2189)

REGION IV**The States of Uttar Pradesh, Bihar, Madhya Pradesh, Bhopal,
Rajasthan, Vindhya Pradesh & Madhya Bharat****AGRA**

Agarwal, Kailashi Lal, A. (1582)

Agarwala (D. P.) & Co.

Agarwala, Dwarka Prasad, A. (1946)

Agrawala (K. B. L.) & Co.

Agrawala, Kunj Behari Lal, F. (1190)

Gupta (S. N.) & Co.

Gupta, Sukh Nandan, F. (123)

Kallash & Co.

Mehta (R. S.) & Co.

Mehta, Raghbir Singh, F. (951)

†Narasimha Murthy, B. V., A. (1242)

†Wig, K. G., (975)

AKOLA

Mulay (L. A.) & Co.

Mulay, Laxman Anant, A. (2285)

ALIGARH

Pradhan & Co.

Rasool, Shariatur, F. (115)

Saksena, Bahadur Lal, A. (2006)

†Sharma, Basu Deo, A. (1957)

ALLAHABAD

Agrawal (M.) & Co.

Agrawal, Madan Mohan, A. (2272)

Basu (G.) & Co.

Ghose (S.) & Co.

Jaiswal (G. P.) & Co.

Jaiswal, Gaya Prasad, F. (278)

Kar (P. M.) & Co.

Kar, Purnendu Mohan, F. (818)

Nagpal (B. D.) & Co.

Nagpal, Bua Das, A. (2887)

Tarmaster & Co.

ALWAR

Datta, Kanhaiya Lal, A. (2704)

Datta (K. L.) & Co.

†Goyal, Roshan Lal, A. (2712)

AMRAVATI

Khandekar, Sharadchandra Shankar,
A. (2821)

Khandekar (S. S.) & Co.

BANARAS

Chatterjee, Abimukta, F. (197)

Chatterjee & Chatterjee.

Das, Ghanshyam, A. (2731)

Das Gupta, Jnanendra Narayan A.
(2875)

Ghanshyam Das & Co.

Misra (S. K.) & Co.

Misra, Shri Krishna, A. (1669)

Sah, Prabhat Ranjan, A. (2463)

Saigal, P. N., F. (1560)

BARAJAMDA (Dist. Singbhum)

†Dua, Krishan Lal, A. (2340)

BAREILLY

Agrawal & Co.

Agrawal, Gauri Shankar, A. (2249)

BHILWARA (Rajasthan)

Agarwal, Bhanwar Lal, A. (3125)

Agarwal (B. L.) & Co

BHOPAL

†Saksena, Shiv Prasad, A. (1550)

Sharma (P. B.) & Co.

Sharma, Parmeshwari Ballabh,
(1066)

SIKANER

Bhadani & Co.

Bhadani, Lal Chand, A. (2813)

Bhargava (I. D.) & Co.

Bhargava, Ishwar Dayal, F. (948)

CHURK (Dt. Mirzapur)

Lal, Brij Mohan, A. (989)

DEHRA DUN

Bahri (P. N.) & Co.

Bahri, Parma Nand, F. (256)

FARRUKHBAD

Gupta (C. P.) & Co.

Gupta, Chandra Prakash, A. (2255)

GHATOTAND P.O. (Dist. Hazaribagh)

Lahiri, Rabindranath, A. (2212)

GHAZIABAD

Jagdish Prasad & Co.

GORUMAHISANI

Sethna, Jalejar Hormasji, A. (2873)

GWALIOR

Ahuja, Gurdial Singh, A. (2438)

Bhargava, Mukut Beharlal, A. (1559)

Choudhari, Sampatsingh, A. (2717)

Garg, Prem Dayal, A. (1808)

Gupta (S. N.) & Co.

Pandit, Ramakant Vinayakrao, A. (971)

Shinde, Baburao Govindrao, A. (1853)

Shinde (B. G.) & Co.**Vidyarthi & Sons.**

Vidyarthi, Bishen Sahai, A. (1938)

HALDWANI

Khanna, Padam Lall, A. (557)

HAPUR (U. P.)

Prasad & Co.

Prasad, Raghunandan, A. (2603)

INDORE

Bhouraskar, Manohar Narayanrao, A. (2955)

Deshpande, Sadashiv Keshav, A. (3045)

Deshpande, Shrinivas Vasudevrao, A. (1823)

Dinubhai & Co.**Gandhi (O. T.) & Co.**

Gandhi, Ochhavlal Tribhovandas, F. (1585)

INDORE—contd.

Gupta (R. L.) & Co.

Gupta, Ratanlal Bankatlal, F. (929)

Jain (D. C.) & Co.

Jain, Dhannalal Rajmal, A. (2696)

Jain, Dharamchand, A. (2556)

Jhavar, Harinarayan Murlidhar, A. (2097)

Jhavar (H. N.) & Co.

Joshi, Maheshchandra Narahari, A. (2302)

Joshi (R. D.) & Co.

Joshi, Rajaram Durgashankar, F. (716)

Kabra, Shree Ballabh, A. (2912)

Kasbekar (S. M.) & Co.**Mankeshwar (K. K.) & Co.**

Mehta, Manmohan Chand, A. (1842)

Padliya (C. H.) & Co.

Padliya, Chandraprakash Hiralal, A. (1637)

Rangnekar, Gangadhar Vishnupant, F. (980)

Rustomji N. Mehta & Co.**Satyavadi (K. C. J.) & Co.**

†Shah, Sumanchandra Thakorlal, A. (1039)

Shastry, Gajanan Umashankar, A. (2960)

†Soni, Hemant Kumar, A. (3002)

JABALPORE

†Dutt, Bhabani Krishna, A. (1538)

Garge, Mukund Ramchandra, A. (2381)

Madan (P. C.) & Co.

Madan, Prakash Chandra, A. (1668)

JAIPUR CITY

Ajmera, Bhanwar Lal, A. (3049)

Bahl, Hans Raj, F. (1138)

Bahl (H. R.) & Co.

Bhandari, Sukhpal Chand, A. (2470)

Bhatnagar, Jagdish Swarup, A. (2794)

Bhogilal Chimaniyal Shah & Co.**Desai & Co.**

Desai, Ochhavlal Maneklal, A. (1253)

Garg, Chatur Bhuj, A. (2762)

Garg, Hem Chand, F. (1804)

Gargleya (B. D.) & Co.**Gutgutia (K. N.) & Co.****Jagdish Swarup (S. B.) & Co.**

Jain, Munni Lal, A. (1856)

Khanna (R. K.) & Co.**Khosla (B.) & Co.**

JAIPUR CITY—contd.

Khosla, Balram, F. (470)
 Lekhi, Ugger Sein, A. (1713)
Lekhi (U. S.) & Co.
Lodha & Co.
 Maharia, Jhabar Mal, A. (2964)
Maharia (J. M.) & Co.
 Mathur, Mangi Lal, A. (1717)
Pandey (S. D.) & Co.
 Pandey, Shri Dhar, A. (2568)
 Sharma, Madan Lal, A. (1601)
Singhi & Co.
 Verma, Mali Ram, A. (2599)

JAMSHEDPUR

†Chaudhuri, Saroj Kumar, A. (1142)
 †Damkevala, Hormazdiar Fredoon, A. (659)
 †Dasgupta, Debi Prasad, A. (2234)
 †Gheyara, Framji Kaikhushroo, A. (978)
 †Krishnamoorthy, Bangalore, A. (1509)
 †Manohar Lal, A. (2926)
 †Natarajan, K., A. (881)
 †Rustomji, Minoo Kaikhosru, A. (1483)
 Sah, Gobind Prasad, A. (2567)
 Sen Gupta, Asim Kumar, A. (1999)
 †Sharan, Bharatagraj, A. (1666)
 Srinivasa Prasad, Ananthapur Kesi-viengar, A. (1681)
 †Talati, Bejonji Burjorji, A. (1053)

JEALGORA (Dt. Manbhumi)

†Kesav, Bindiganauley, A. (1578)

JHARIA (Dt. Manbhumi)**Maitra (P. B.) & Co.**

Maitra, Phanindra Bhusan, F. (65)
 Thakkar, Tribhuvan Shivilal, F. (986)
Trilbhuvandas Thakkar & Co.

JODHPUR

Bhatt, Ashwini Kumar, A. (1854)
 Gang, Abheymal, F. (1484)
 Gupta, Sarvadhar, A. (2040)
Jain & Co.
 Jain, Ghewar Chand, A. (2352)
Kalani & Co.
 Kalani, Pukhraj Shankerlal, A. (2264)
Sharda (J.) & Co.
 Sharda, Jethanand, F. (1574)
 †Sharma, Udaya Nand, F. (848)

KANPUR

Agrawal (P. D.) & Co.
 Agrawal, Prabhu Dayal, A. (1750)
 Bhargava, Prahlad Sharan, F. (1467)
 Bhatia, Santokh Singh, A. (1549)
 †Bhattacharyya, Kalinarayan, F. (451)
Bhatty (L. S.) & Co.
 Bhatty, Ishwar Singh, F. (382)
 Bhatty, Manjit Singh, A. (2377)
Chatrath & Sharma.
Chaturvedi (B. N.) & Co.
 Chaturvedi, Bishamber Nath, F. (321)
Chopra Tandon & Co.
Dutta (S.) & Co.
 Dutta, Satyendra Mohan, A. (2440)
 Fuller, Roland Usher, F. (119)
Gokaran Prasad & Co.
 Gokaran Prasad, A. (2493)
 Gupta, Munshilal Chitarmal, F. (263)
Gupta (M. L.) & Co.
Gupta (R. C.) & Co.
 Gupta, Ram Chand, F. (830)
Gupta (S.) & Co.
 Gupta, Shri Kant, A. (2326)
 Gupta, Suresh Chandra, A. (2521)
 Kalra, Bhupendra Pal Singh, A. (1948)
Kalra (B. S.) & Co.
Kapoor (S. K.) & Co.
 Kapoor, Sri Krishan, F. (1379)
 Lall, Rama Mohan, A. (1736)
Lall (R. M.) & Co.
 †Mahalingam, S., A. (2842)
Man Mohan Lal & Co.
 Mehra, Badrinath, A. (1859)
Mehra Khanna & Co.
Mehrotra & Co.
 Mehrotra, Hakim Roy, F. (47)
 Mehrotra, Prabhaker, A. (2969)
Mehrotra Tandon & Co.
 Mehrotra, Satya Narain, A. (1082)
 †Menzies, Sir Robert, A. (121)
Parmarthi (R. K.) & Co.
 Parmarthi, Ram Krishna, A. (1700)
 Prag, Dutta, F. (1251)
Prag Mahendra & Co.
Price, Waterhouse, Peat & Co.
 Saksena, Man Mohan Lal, F. (1310)
Sharma (J. N.) & Co.
 Sharma, Jagannath, F. (1038)
Shukla (R.) & Co.
 Shukla, Ram Shanti Swarup, A. (2078)

KANPUR—contd.

- †Sinhary, Ajit Mohan, A. (600)
Sodhbans & Co.
 Srivastava, Girijesh Chandra, A. (2398)
 †Srivastava, Rama Kant, A. (2808)
 Talwar, Amrit Lall, F. (688)
 Tandan, Avadh Behari, A. (1063)
Tandon (P. L.) & Co.
 Tandon, Pyara Lal, F. (533)
Taneja (C. D.) & Co.
 Taneja, Chetan Dass, A. (1678)
Vaish (S.) & Co.
 Vaish, Shiam Behari Lal, F. (14)

KASGUNJ

- †Bansal, Kanti Chand, A. (2016)

KOTAH

- Sharma, Murarilal Pannalal, A. (3012)
 Sharma, Shankerlal, A. (2755)
Sharma (S. L.) & Co.
Surana (P. S.) & Co.
 Surana, Pratap Singh, F. (892)

KOTMA

- Lakshminarasimhan, V. E., A. (1644)

KYMORE P.O.

- Haveliwala, Abdulhusain Haiderali, A. (2536)

LAKHERI

- Nair, Pathiyil Arvindakshan, A. (1704)

LUCKNOW

- †Banerji, Asoka Prokash, A. (615)
Basant Ram & Sons.
Bhargava & Co.
 Bhargava, Maheshnarain, F. (714)
 Bhargava, Ramesh Chandra, F. (1495)
Chandra (R.) & Co.
 †Dikshit, Mohan Lal, A. (1346)
 Jain, Magan Lall, A. (2206)
 †Krishnamachari, Madumbai Rajagopala, A. (1657)
Mohan & Co.
 Mohan, Bhola Nath, F. (148)
Pandya & Co.
 Pandya, Satyavant, F. (29)
 †Satyanarayaniah, K. M., A. (1030)
 Singh, Mahendra Pratap, A. (1454)
Singh (M. P.) & Co.

LUCKNOW—contd.

- †Singhania, Hari Ram, A. (1545)
Sinha & Co.
 Sinha, Iqbal Bahadur, A. (2532)
MAITHON (Dt. Manbhumi)
 †Basu, Paresh Chandra, A. (2539)
MATHURA
Gupta (S. B.) & Co.
 Gupta, Suraj Bhan, A. (2050)
MEERUT CITY
 Gupta, Vishnu Saran, A. (2235)
Gupta (V. S.) & Co.
 Jain, Anant Kumar, A. (1761)
Jain (A. K.) & Co.
MODINAGAR (Dist. Meerut)
 †Malhotra, Iqbal Nath, A. (1126)
 †Rastogi, Nawal Kishore, A. (2529)
NAGPUR
Ambekar (W. G.) & Co.
 Ambekar, Waman Ganesh, A. (1129)
 Bagri, Gopal Das, A. (2933)
 Bodhankar, Venkatesh Manohar Rao, F. (921)
 †Damle, Narayan Vasudeo, A. (2060)
 Deshpande, Dattatrya Jaywant, A. (2719)
 Deshpande, Madhukar Nilkanth, A. (2746)
 †Dordi, Jamshed Pestonji, A. (1215)
 Gadre, Maheshwar Janardan, F. (519)
Joshi (P. G.) & Co.
 Joshi, Prabhakar Gopal, A. (2760)
 Korke, Yeshwant Trimbak, F. (831)
Korke (Y. T.) & Co.
Loya Bagri & Co.
 Loya, Vithal Das, A. (2707)
Maheshwar Gadre & Co.
Mankeshwar (K. K.) & Co.
 Mankeshwar, Krishna Khanderao, F. (124)
Pande & Deshpande.
 Pande, Dhundiraj Waman, A. (2700)
 †Pangarkar, Vyankatesh Madhavrao, A. (2950)
Salve & Co.
 Salve, Narendra Kumar P., A. (1867)
 †Somayajulu, Garikapati Sivarama Lakshmi Narasimha, A. (1488)

NAGPUR—contd.	RATLAM
†Suryanarayananamurty, Ayyagari, A. (2830)	Dafria & Co.
Tadiwalla, Jal Bhikaji, A. (2860)	Dafria, Vardhaman Gulabchand, F. (1611)
Tadiwalla (J. B.) & Co.	Kasbekar (S. M.) & Co.
NEPANGAR	Kasbekar, Sitaram Mahableshwar, F. (770)
†Bhandari, Ranjeet Mal, A. (1199)	SAHARANPUR
NOWROZABAD	Goswami & Co.
Parikh, Hasmukhlal Bapulal, A. (2411)	Goswami, Bal Krishna, A. (2095)
PATNA	Sud (P. L.) & Co.
Datta (S. N.) & Co.	Sud, Pyare Lal, A. (1832)
Datta, Surendra Nath, F. (317)	SINDRI (Dist. Manbhum)
Gupta (B.) & Co.	†Mathulla, Mathew Kandathil, A. (2389)
Gupta, Bishadendu, F. (209)	†Pantulu, Chivukula Narasimham, A. (2238)
Jajodia, Narain Prasad, A. (2655)	Prakash (V.) & Co.
Jaju & Co.	†Seshadri, Samudram Subrayer, F. (488)
Jha (K.) & Co.	Sivaramakrishnan, Ayalur Narayana, A. (2893)
Jha, Kameshwar, A. (2049)	Ved Prakash, A. (2391)
†Mukherjee Bhupendra Naravan. F. (245)	UDAIPUR
Narain (U.) & Co.	Bhandari, Karansingh Motilal, A. (2558)
Narain, Upendra, A. (2725)	Bhatia Shah & Co.
Rudra (R. N.) & Co.	Bohara Bhandari & Co.
Rudra, Rabindranath, F. (865)	Bohara, Sampatlal Khemraj, A. (2547)
Sengupta, Prafulla Chandra, A. (2035)	†Lalani, Bhagwat Singh, A. (2922)
Sinha, Binod Kumar, F. (1610)	Punjawat, Ganeshlal Sajjanlal, A. (3069)
Sinha (B. K.) & Co.	Shah, Bansilal, A. (3015)
RAIPUR	Shantilal & Co.
Lalit H. Shah & Co.	Surana (M. L.) & Co.
Shah, Lalitchandra Hirji, A. (3112)	Surana, Manoharlal, A. (2165)
UJJAIN	
	Amritlal H. Jain & Co.
	Jain, Amritlal H., A. (2154)

REGION V

The States of Delhi, Punjab (I), Ajmer, Himachal Pradesh and
Patiala and East Punjab States Union

AJMER	AMBALA CANTT.
Beatty, W., A. (1572)	Aggarwal (S. D.) & Co.
Dani (R. S.) & Co.	†Chadha, Harbans Singh, A. (2683)
Dani, Radhey Shyam, A. (1594)	Mohindra (K. K.) & Co.
Gargieya (B. D.) & Co.	Mohindra, Krishan Kumar, A. (2766)
Khanna, Prem Kishore, A. (2736)	AMRITSAR
Sharma, Ganga Prasad, A. (1212)	Bansal, Bishan Das, A. (1774)
	†Gurmeet Singh, A. (3059)

AMRITSAR—contd.

Kaher, Amir Chand, A. (1783)
Mehra (P. C.) & Co.
 Mehra, Puranchand, F. (394)
Talwar (D. S.) & Co.
 Talwar, Dev Sen, F. (968)

BEAWAR

Bhargava, Ishwari Prasad, F. (1570)
Gargleya (B. D.) & Co.
 Gargleya, Bhagwan Das, F. (95)
 Gargleya, Kanhaiya Lal, F. (1561)
 Sharma, Naurang Ray, F. (41)
 Vyas, Bal Krishna, A. (2465)

DELHI

Abdul, Mannan, S., F. (377)
 Agarwal, Pitam Chand, A. (1017)
 Aggarwal, Chandra Shakher, A. (2983)
Aggarwal (P. C.) & Co.
 Aggarwal, Puran Chand, A. (2175)
†Aggarwal, Sukh Dev, A. (1702)
 Ahuja, Karam Narain, A. (1928)
 Aiyar, S. Vaidyanath, F. (93)
†Anand Gopal, A. (1909)
 Andley, Har Dayal, A. (2413)
Andley (H. D.) & Co.
 Aneop Lal, F. (126)
 Arora, Tilak Raj, A. (2360)
Bagal & Co.
 Bagai, Sita Ram, F. (1198)
Bahl (R. N.) & Co.
 Bahl, Ram Narain, A. (2277)
†Bahri, Dev Raj, F. (242)
†Balasubramanian, Srinivasa, A. (2496)
Batra & Co.
 Batra, Shadi Lal, A. (1318)
 Bhagat, Desraj Rochiram, A. (1993)
Bhagat (D. R.) & Co.
Bhatia (A. S.) & Co.
 Bhatia, Avtar Singh, F. (570)
†Bhatnagar, Raghuvansh Kumar, A. (2747)
 Bhatnagar, Ram Narain, A. (2784)
Bhatnagar (R. N.) & Co.
 Bhusan, Chandra, F. (1247)
 Chaddah, Baldev Raj, A. (2875)
 Chandiok, Jagdish Chander, F. (362)
 Chandiok, Swaraj, F. (979)
Chhabra (S. K.) & Co.
 Chhabra, Satish Kumar, A. (2149)

DELHI—contd.

†Chokra, V. N., A. (487)
 Chopra, Virendra Nath, A. (3019)
 Das, Ram Charan, A. (1709)
 Dayal, Shri, A. (2359)
Dhawan (S. N.) & Co.
 Dhawan, Shiv Narain, F. (925)
Dial & Co.
Dugar (S. M.) & Co.
 Dugar, Sajjan Mal, A. (2129)
†Ganguli, Sudhansu Kumar, A. (1455)
 Girish Chand, F. (1424)
Girish Chand & Co.
 Govind Ram, A. (2488)
†Guliani, Mohanlal, A. (2274)
 Gupta, Nand Gopal, A. (3018)
Gupta (N. G.) & Co.
†Gupta, Onkar Nath, A. (1618)
 Gupta, Prem Kishore, A. (2939)
†Gupta, Ram Nath, A. (1205)
Gupta (R. S.) & Co.
 Gupta, Ranjit Singh, F. (174)
 Gupta, Satya Prakash, A. (2087)
 Gupta, Shyam Kishore, A. (2924)
Gupta (S. P.) & Co.
 Gupta, Suraj Prakash, F. (893)
†Gupta, Vinod B., A. (1893)
†Hazari, Chand Kishan, A. (1210)
†Irani, Zal Rustam, A. (149)
Jagdish Prasad & Co.
 Jagdish Prasad, F. (140)
 Jain, Megh Kumar, A. (2353)
Jain (N. C.) & Co.
 Jain, Nem Chand, F. (563)
 Jain Satyavadi, Kapoor Chand, F. (663)
†Jain, Surender Kumar, A. (2980)
Kapoor (J. M.) & Co.
 Kapoor, Jagmohan, A. (1676)
Kapur (J. K.) & Co.
 Kapur, Jugal Kishore, A. (2361)
†Kapur, Siri Ram, A. (3098)
Kapur (S. P.) & Co.
 Kapur, Suraj Prakash, A. (1706)
 Kashyap, Jai Baboo, A. (2851)
 Khanna, Harbans Lal, A. (2517)
Khanna (H. L.) & Co.
 Khanna, Jai Chandra, F. (737)
 Khanna, Kala Ram, F. (591)
Khanna & Khosla.
Khanna (R. K.) & Co.

DELHI—contd.

- Khanna, Raj Kumar, F. (1187)
 Khanna, Vishan Datt, F. (354)
Khosla (D. P.) & Co.
 Khosla, Dharm Parkash, F. (721)
 †Kripal Chand, A. (1049)
Lajpatrai Sharma & Co.
 Lakhnopal, Ram Chandra, A. (2630)
 Lal Bahadur, A. (2012)
Lall & Co.
 Lamba, Shori Lal, A. (3033)
Lamba (S. L.) & Co.
 Lekhi, Krishan Sahai, A. (2664)
 †Madan Gopal, A. (1557)
 Madan, Kanwar Bhan, A. (3063)
Maheswari Aggrawal & Co.
 Maheswari, Babu Ram, A. (2992)
 Malhotra, Baldev Raj, F. (619)
Malhotra (K. C.) & Co.
 Malhotra, Khushal Chand, F. (462)
 †Malik, Manohar Lal, A. (2363)
 Malik, Ram Nath, A. (1964)
Malik (T. C.) & Co.
 Mathur, Daya Kishan, A. (2671)
Mathur (D. K.) & Co.
Mathur (G. S.) & Co.
 Mathur, Gulab Singh, A. (1880)
Mathur (J. C.) & Co.
 Mathur, Om Prakash, A. (1641)
Mathur (P. D.) & Co.
 Mathur, Parmeshwar Dayal, F. (922)
Mathur (R. C. Das) & Co.
 Mathur, R. M., F. (1555)
 Mathur, Sardar Bahadur, A. (2091)
 Mathur, Sat Narain, A. (2623)
Mathur (S. N.) & Co.
 Mathur, Suraj Narain, F. (1556)
 Mathur, Suresh Chandra, F. (1276)
Megh Anand & Co.
Mehra & Co.
 Mehra, Chander Pal, A. (2764)
 Mehra, Jagat Mohan, F. (581)
Mehra Khanna & Co.
Mehra (P. R.) & Co.
 Mehra, Pirthi Raj, F. (15)
 Mehra, Raj Paul, A. (2133)
 Mehra, Satyapal, A. (1019)
More Datta & Co.
 Nagrath, Satya Pal, A. (3083)
Nagrath (S. P.) & Co.
 Narain Prasad, A. (1654)
Nath Ahuja & Co.

DELHI—contd.

- Nath, Gobind Ram, F. (932)
Prakash (S.) & Co.
 Puri, Yash Pal, A. (2563)
Puri (Y. P.) & Co.
Rajendra & Co.
 Rajendra Singh, A. (2128)
Rallan (B. M.) & Co.
 Ramaswami, Shermadevi Yegnaswami, A. (950)
 Relian, Balkishan Mohrimal, F. (316)
 Roy, Dilbag, F. (202)
Roy Malhotra & Co.
 Rustagi, Hoshiar Singh, A. (3093)
Rustagi (H. S.) & Co.
Sachdev (S. N.) & Co.
 Sachdev, Satindar Nath, F. (629)
Sardar Bahadur & Co.
Satyavadi (K. C. J.) & Co.
 Saxena, Raj Bhushan, A. (2357)
 †Sen Gupta, Dilip Kumar, A. (2769)
Sethi (C. L.) & Co.
 Sethi, Chaman Lal, A. (1818)
Sharma (D.) & Co.
 Sharma, Lajpat Rai, A. (2364)
Srivastava (H. C.) & Co.
 Srivastava, Hem Chandra, A. (1014)
Suresh C. Mahur & Co.
Swaraj Chandiok & Co.
 †Talekar, Keshav Narhari, A. (713)
 Taneja, Raghbir Lal, F. (486)
Valdyanath Alyar (S.) & Co.
 Vasudev, Surendra Nath, A. (1874)
Walker, Chandiok & Co.
- GURDASPUR**
 Soni, Bal Bir Singh, F. (195)
Soni (B. S.) & Co.
- HISSAR**
 Jain, Vidya Sagar, A. (3005)
Jain (V. S.) & Co.
Saraf & Co.
 Saraf, Dharam Pal Singh, A. (2089)
- JULLUNDUR CITY**
Dass & Co.
 Kapur, Arjan Das, F. (597)
Sharma (D.) & Co.
 Sharma, Durga Das, F. (406)
Tacknait (S. L.) & Co.
 Tacknait, Shiv Lal, F. (205)

NEW DELHI

†Agarwal, Sardari Lall, A. (1649)
 Agrwala, Raja Ram, A. (2001)
 Ahluwalia, Parmod Kumar, A. (2654)
 Ahuja, Harbans Singh, F. (1067)
Ahuja (H. S.) & Co.
 Ahuja, Ved Pal, A. (2362)
Aiyar & Co.
 Annadhanam, K., F. (757)
 Arora, Gian Dev, F. (1230)
 Ayyar, S. Sri Krishna, A. (1612)
Basant Ram & Sons.
Bhalla (J. C.) & Co.
 Bhalla, Jagdish Chander, F. (805)
 †Bhandari, Prakash Nath, A. (327)
Bhargava (B. R.) & Co.
 Bhargava, Bal Raj, A. (1436)
Bhatia (D.) & Co.
 Bhatia, Dev Raj, F. (584)
 Bhatia, Jagmohan Lal, A. (885)
 †Bhatia, Narsingh Dev, A. (2139)
Bhatnagar (C. S.) & Co.
 Bhatnagar, Chetanya Swaroopa, F. (984)
Chadha (T. R.) & Co.
 Chadha, Tilak Raj, F. (1056)
 †Charl, K. S., A. (2749)
 Chatrath, Jagdish Raj, F. (638)
 †Chhabra, Daya Nand, A. (2774)
Chojar (R. L.) & Co.
 Chojar, Ram Labhaya, F. (207)
 †Chopra, Brij Mohan, A. (2417)
 Chopra, Mool Raj, A. (2585)
Chopra (M. R.) & Co.
Chopra (S. P.) & Co.
 Chopra, Suraj Prakash, F. (547)
Chopra Tandon & Co.
 †Das, Rohini Kanto, A. (1273)
 †Das Gupta, Prabodh Nath, A. (1309)
 †Dikshit, Vachaspati, A. (2074)
Dinodia (S. R.) & Co.
 Dinodia, Sadhu Ram, A. (1093)
 †Diwan, Arjan Datta M., A. (1469)
Ferguson (A. F.) & Co.
 Goel, Vishwa Nath, A. (632)
 †Gonge, Devidas Madavrao, A. (1580)
 Grover, Partap Lal, A. (2785)
 Gupta, Hans Raj, A. (2174)
 †Gupta, Purshottum Lal, A. (1083)
 Gupta, Raj Kumar, A. (2594)
 †Gurcharan Singh, A. (3100)

NEW DELHI—contd.

†Gurpal Singh, A. (24)
 †Jain, Jitendra Kumar, A. (1221)
 †Jan, Rahim Ahmed, A. (1135)
Jasuja (K. B.) & Co.
 Jasuja, Kul Bhushan, A. (2648)
 Kapoor, Bhim Sen, F. (452)
Kapoor (D. P.) & Co.
 Kapoor, Durga Pershad, F. (1197)
Kapur (A. N.) & Co.
 Kapur, Amar Nath, F. (431)
 †Kapur, Dharam Dev, A. (869)
Kapur (N. D.) & Co.
 Kapur, Narain Das, F. (205)
 Kapur, Siri Chand, F. (904)
 †Karnik, Shantaram Trimbak, A. (2123)
Khanna (D. B.) & Co.
 Khanna, Diwan Bughamal, F. (1317)
Khanna & Annadhanam.
Khanna (K. C.) & Co.
 Khanna, Krishna Chandra, F. (723)
 Khanna, Mulkh Raj, F. (109)
Khanna (P. N.) & Co.
 Khanna, Prem Nath, F. (1072)
Khetarpal (M. R.) & Co.
 Khetarpal, Mulk Raj, A. (1671)
 †Khullar, Ranjit Rai, A. (2167)
Krishan (M.) & Co.
Kumar Grover & Co.
 Kumar, Jawahar Lal, A. (2506)
Kumar (J. L.) & Co.
Kumar (S.) & Co.
 Kuppuswamayya, Yanamandram, F. (264)
Madan (R. L.) & Co.
 Madan, Raghunandan Lal, A. (2168)
 †Madhok, Shanti Sarup, A. (1781)
 Malik, Tara Chand, F. (192)
Mallik (T. C.) & Co.
 Mani, Rama, F. (294)
Marwah (R. N.) & Co.
 Marwah, Rajendra Nath, F. (933)
 Marwaha, Shiv Prakash, A. (1931)
 †Mathur, Kameshwar Nath, A. (1894)
 †Matthews, Ittymani K., A. (1845)
 †Mehra, Mahendra Dev, A. (3025)
Mohinder Puri & Co.
 Nagarajan, T. V., A. (1471)
 Nanda, Mahendar Krishan, A. (2710)
 Narayanaswamy Aiyar, Papanasam Swaminathan, F. (835)

NEW DELHI—contd.

- †Nargowlala, Shiavax Dinshaw, A.
(18)
†Nath, R., A. (1817)
Pal (M.) & Co.
Pandya, Balak Ram, F. (21)
Parakh, Jehangir Shapurji, A. (1886)
Phillipos, A., A. (1548)
Prakash (S.) & Co.
†Prasед, Shree Krishna, A. (2372)
†Puri, Inder Mohan Krishan, A.
(2940)
Puri, Mohinder Pal, A. (2906)
Rai, Raghu Nath, F. (552)
Raj K. Gupta & Co.
Raj K. Tandon & Co.
Rajagopalan, Seshadri, A. (2386)
Rajkumar, A. (1701)
Raj & Raj.
Ramadorai Alyar (G.) & Co.
Ramadorai, Gopalan, A. (2204)
Ramanand Alyar (S.) & Co.
Ramanandham, S., A. (1217)
Ramaswamy, Dharmaraja, A. (1143)
†Ranganathan, T. S., A. (1807)
†Rao, Pathunmdi Venkata, A. (1460)
†Rathnam, K. R., A. (2316)
Relan, Ram Chand, A. (2366)
Relan (R. C.) & Co.
Rengan, S., A. (1005)
†Saha, Asutosh, A. (583)
Sahai (V.) & Co.
Sahai, Vishnu, F. (443)
†Sahgal, Amrit Lal, A. (189)
Sankar Alyar (V.) & Co.
Sankaranarayanan, Vaidyanathan, A.
(3085)
†Sarma, Gollakota Venkata Laxmana
Surya Somayaji, A. (1985)
Sengupta (D. K.) & Co.
Sen (K. B.) & Co.
†Sethi, Harbhajan Singh, A. (1675)
†Sharma, Prem Nath, A. (1869)
Sharma (S. D.) & Co.
Sharma, Shambhu Nath, A. (1629)
Sharma, Shiv Dutt, A. (2772)
Singh, Hardyal, A. (2976)
†Singh, Sat Pal, A. (3032)
†Singh, Vishnu Charan, A. (2611)
Sodhbans & Co.

NEW DELHI—contd.

- Sodhbans, Prem Singh, F. (23)
Sondhi, Sushil Kumar, A. (1178)
Soni Chatrath & Co.
Soni, Kishen Prasada, F. (190)
†Sood, Parkash Chand, A. (1754)
†Srinivasan, E. V., A. (2278)
†Srinivasan, Ramaswami, A. (1838)
Srinivasan, S., A. (2779)
†Subramanian, P. V., A. (1588)
†Suneja, Ladha Ram, A. (1722)
Surendra Kumar, A. (2797)
Suri, S. P., F. (1147)
Tandon, Raj Kishore, A. (1595)
†Taneja, K. N., A. (1086)
†Uppal, Vishnu Bhagwan, A. (2245)
Valdyanathan, Kalpathy S., A. (492)
†Vaish, Jai Narain, F. (404)
†Varadarajan, T. R., A. (479)
Venkataraman (M. R.) & Co.
Venkataraman, M. R., F. (845)
†Venkataraman, Subrahmania, A.
(558)
Venkateswaran, A., A. (2144)
Venkatraman, N., A. (2768)
†Venugopal, K. V., A. (1539)
Verma, Virendra Kumar, A. (2518)
Verma (V. K.) & Co.
Vohra, Vidya Bhushan, A. (2863)
Wadhawan, Jagdish Chandra, A.
(3090)
Wadhawan, Mahendra Pal, F. (1417)
- PATIALA**
†Parasurama Iyer, Trichur Subra-
mania Iyer, A. (304)
- ROHTAK**
Bansal, Ram Nath, A. (3017)
Bansal (R. N.) & Co.
- SIMLA**
†Balasubrahmanyam, K. M., A. (2135)
Chandla (K. N.) & Co.
Chandla, Kedar Nath, F. (744)
†Jain, Jia Lal, A. (1650)
†Kapur, Jagat Mohan, A. (1689)
†Khindaria, Sohan Lall, F. (216)
†Seth, Parmeshwari Das, A. (247)
SOLAN BREWERY (Simla Hills)
†Khanna, Krishan Gopal, A. (553)
- YAMUNANAGAR (Dist. Ambala)**
Budhraja, Dina Nath, A. (1796)

REGION VI

Members residing outside India

BIRMINGHAM (U.K.)

†Bhandari, Rajinder Mohan, A. (2825)

COLOMBO

†Srinivasan, A., A. (2956)

†Swaminathan, Krishnamurti, A. (2258)

DAR-ES-SALAAM (Tanganyika)

†Kapadia, Nariman Dadabhai, A. (1900)

ESSEX

†Cooper, Russi Naveroji, A. (1002)

GLASGOW

†Stuart Smith, Willmot, A. (1374)

KAMPALÀ

†Modi, Vallabhdas Jivandas, A. (2803)

†Thakkar, Ambalal Harjiwandas, A. (2045)

KARACHI

†Bhaimia, Yusuf Ebrahim, A. (1512)

†Bray, John Patrick, A. (617)

†Butani, Ram Hassasing, A. (539)

†Chapman, Robert Geoffrey, F. (371)

†Khan, Ahmedkhan Badekhan, A. (677)

†Mama, Sorab Gustasp, A. (810)

†Nanji, Mahomed Usman Husein, A. (1952)

†Patel, Jamshed Peshotan, A. (1062)

†Postwala, Nari Merwanji, A. (1333)

†Richmond, William John, A. (1118)

KISUMU (Kenya Colony)

†Patel, Keshavbhai Lalbhai, F. (819)

LAHORE

†McLaren, Alexander, A. (349)

LANCASHIRE

†Ghosh, Ratish Chandra, A. (1260)

LONDON

†Bahl, Avtar Krishan, A. (2763)

†Charles, Frederick Wadden, A. (1365)

†Corbett, John Thalberg, A. (1366)

†Culling, Charles Richards, A. (1384)

†Duncan, Stanley Malcolm, A. (1386)

†Falkner, Alfred Clifford, A. (1385)

†Granger, Edward Tresoldi, A. (1360)

†Howitt, Harold Gibson, A. (1358)

†Howorth, Thomas, A. (1520)

LONDON—contd.

†Mallik, Prasanta Kumar, A. (3044)

†Norman, Leonard Herbert, A. (1382)

†Olivier, William Herbert, A. (1368)

†Patel, Rambhai Marghabhai, A. (2871)

†Peat, Charles Uriel, A. (1359)

†Peat, Henry, A. (1362)

†Peat, Sir William Henry, A. (1174)

†Richards, George Ernest, A. (1521)

†Sanders, Harry James, A. (1363)

†Vernede, Jack Ronald, A. (1300)

†Waterhouse, Sir Nicholas Edwin, A. (1170)

†Whitmore, Walter Ronald Tracy, A. (1361)

MIDDLESEX (U. K.)

†Curtis-Cody, Herbert William, A. (2395)

†Dutt, Balai Chandra, A. (2514)

MOMBASA

†Joshi, Vasantrao Bhavanishanker, A. (217)

†Mehta, Gurcharan Das, A. (1248)

†Trivedi, Kunjbihari Kantilal, A. (2911)

NAIROBI

†Patel, Kanubhai Motibhai, A. (1857)

NEWCASTLE-UPON-TYNE

†Capey, Thomas Crothers, A. (1524)

†Coates, Joseph Michael Smith, A. (1522)

†Kellett, Frank Maynard, A. (1523)

PONDICHERRY

†Guruswami, Therizhandur Vaidyanatha, A. (814)

†Venkataraman, Angarai Ganesa, A. (1714)

RANGOON

†Chaudhuri, Narendra Bijay, A. (1674)

†Ohn Gaing, A. (2172)

†Patel, Dahyabhai Shankerbhai, A. (241)

†Patel, Manibhai Ambalal, A. (791)

†Tu, Than (a) R. Ba Thaw, A. (2044)

SINGAPORE

†Goswami, Prabh Dayal, A. (2271)

TORQUAY

†Bindon, Sydney Albert, F. (324)

